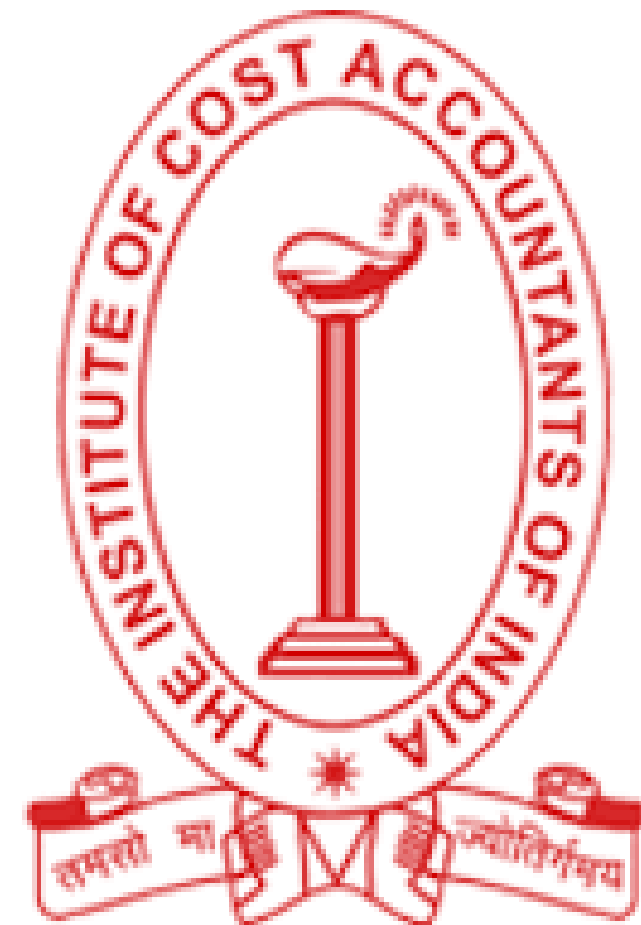


Demands and Recovery under GST – Part II



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Coverage

Applying

Applying for Deferred
Payment/Payment in
Instalments (FORM GST
DRC-20) (Theory and
Practical).

Filing

Filing reply to Form GST
DRC-22 against proceedings
initiated for recovery of taxes
(Theory and Practical)

Statutory provisions related to **Recovery** under GST

– Chapter XV of CGST Act

Section 78: Initiation of **recovery proceedings**;

Section 79: **Recovery of tax**;

Section 80: Payment of tax and other amount **in instalments**;

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 84: **Continuation and validation** of certain recovery proceedings;

Statutory provisions related to Demands and Recovery under GST – Chapter XVIII of CGST Rules

Rule No.	Rule Heading
142	Notice and order for demand of amounts payable under the Act.
142A	Procedure for recovery of dues under existing laws.
143	Recovery by deduction from any money owed.
144	Recovery by sale of goods under the control of proper officer.
144A	Recovery from a third person.
145	Recovery of penalty by sale of goods or conveyance detained or seized in transit.
146	Recovery through execution of a decree, etc.
147	Recovery by sale of movable or immovable property.
148	Prohibition against bidding or purchase by officer.
149	Prohibition against sale on holidays.

Statutory provisions related to Demands and Recovery under GST – Chapter XVIII of CGST Rules

Rule No.	Rule Heading
150	Assistance by police.
151	Attachment of debts and shares, etc.
152	Attachment of property in custody of courts or Public Officer.
153	Attachment of interest in partnership.
154	Disposal of proceeds of sale of goods or conveyance and movable or immovable property.
155	Recovery through land revenue authority.
156	Recovery through court.
157	Recovery from surety.
158	Payment of tax and other amounts in instalments.
159	Provisional attachment of property.

Statutory provisions related to Demands and Recovery under GST – Chapter XVIII of CGST Rules

Rule No.	Rule Heading
160	Recovery from company in liquidation.
161	Continuation of certain recovery proceedings.
162	Procedure for compounding of offences.

Overview of Section 80 - Payment of taxes and other amounts in instalments

Section 80 empowers the Commissioner to grant permission **only to the taxable person** to make payment of any amount due on instalment basis, on an application filed electronically in **Form GST DRC-20**).

The Commissioner after considering the request by the taxable person (**in Form GST DRC-20**) and report of the jurisdictional office, may issue an order in **Form GST DRC-21**, allowing the taxable person to either **extend the time** or **allow payment of any amount** due under the Act on instalment basis.

Section 80 applies to amounts due other than the self-assessed liability shown in any return.

The instalment period shall **not exceed 24 months**.

The taxable person shall also be **liable to pay prescribed interest** on the amount due from the first day such tax was due to be payable till the date the tax is paid.

If default occurs in payment of any one instalment the **taxable person would be required to pay the whole outstanding balance** payable on such date of default itself without further notice.

Practical example on payment of Tax by Instalments – Assumptions and Expectations

Taxable Person A has tax dues amounting to Rs. 50,00,000-00 from **01/04/2020** onwards.

A requested the Commissioner of Central Tax to grant him facility to make payment of tax dues in instalments in terms of Section 80 of the CGST Act, in view of his adverse financial position and the related liquidity issues.

The Commissioner of Central Tax has agreed to grant instalments facility to A and issued orders for payment of tax dues in five equal monthly instalments commencing from 01/11/2022 onwards.

Highlight the amount of instalment on which interest liability shall accrue in terms of Section 50 of the CGST Act in the above situation.

Practical example on payment of Tax by Instalments – Amount on which interest is payable

Instalment No.	Payment Date	Interest to be paid as per Section 50 of CGST Act - No. of Days	Amount on which interest to be paid
1	01-11-2022	01.04.2020 to 31.10.2022 - 2 years and 7 months	1000000.00
2	01-12-2022	01.04.2020 to 31.10.2022 - 2 years and 8 months	1000000.00
3	01-01-2023	01.04.2020 to 31.10.2022 - 2 years and 9 months	1000000.00
4	01-02-2023	01.04.2020 to 31.10.2022 - 2 years and 10 months	1000000.00
5	01-03-2023	01.04.2020 to 31.10.2022 - 2 years and 11 months	1000000.00

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.***

Importance Guidance provided through FAQ on Applying for Deferred Payment or Payment in Instalments

What is the purpose of FORM GST DRC - 20?

FORM GST DRC - 20 is an application form that can be filed by any taxpayer to apply for one of the following two options available to him in case he cannot pay the entire amount due under the GST Act in one go:

Deferred payment: when dues are deferred for payment at later stage.

Payment in instalments: when due is paid in installments over a period of time.

When can I file FORM GST DRC - 20?

You can file FORM GST DRC - 20 when a demand is pending for recovery under GST Act against you and you wish to apply for deferred payment or payment in instalments of amount due under the GST Act. You are required to have valid login credentials to file this application.

Importance Guidance provided through FAQ on Applying for Deferred Payment or Payment in Instalments

Can I file FORM GST DRC - 20 in respect of amount against return related demands?

No, application for deferred payment using FORM GST DRC - 20 cannot be filed against return related demands. You can file application for deferred payment using FORM GST DRC - 20 for other than return related demands, which are posted in Electronic Liability Register Part-B.

How many applications for deferred/payment in Instalments can I file?

Only one “Application for Payment in Instalments” can be submitted against a particular Demand ID.

In FORM GST DRC - 20, I need to enter the number of months for my instalment. Is there any limitation on the number of months?

Yes. Maximum number of instalments allowed is 24.

What will happen if I am unable to make the required payment, after the acceptance of my application for payment in Instalments?

In case there is any default in payment of any one installment on its due date, the whole outstanding balance payable on such date will become due and payable forthwith and will be liable for recovery without any further notice to the Taxpayer.

Importance Guidance provided through FAQ on Applying for Deferred Payment or Payment in Instalments

How is the interest calculated if I select the option of "Monthly Instalments" in FORM GST DRC - 20?

Interest is calculated considering the following points:

Interest will be applicable only on the tax / cess amount applied for instalment / deferment.

No interest will be payable on the Interest, Penalty and any other amount in the Demand ID.

Interest will not be calculated by system as part of application for deferred payment / payment in instalment. Instead, if any interest needs to be recovered from taxpayer as part of monthly instalment, then tax officer will create separate demand ID which will be paid by taxpayer.

Transfer of Property – when void - Section 81 of CGST Act 2017

Charge created on property (sale / mortgage / exchange / other mode of transfer) **with the intention of defrauding the Government revenue.**

transfer is void against any claim in respect of tax or any other sum payable.

Charge or Transfer not void if:

(a) For adequate consideration; (b) in good faith; (c) without notice of the pendency of proceedings against transferor; (d) without notice that tax or other sum is payable by transferor; (e) With prior permission of the Proper Officer.



Practical Illustrations - *Transfer of property to be void in certain cases – Section 81*

Mr. X was served with a notice of demand for ₹ 50 Lakhs on 31/03/2021. He filed a reply for the said notice on 15/04/2021 informing that he was unable to deposit tax dues as he was financially stressed. On 10/04/2021, Mr. X transferred all his property worth ₹ 75 Lakhs, which were under his name, to his wife for a consideration of ₹ 1 Lakh.

Is above act of Mr. X valid in terms of provisions under Section 81 of CGST Act?

As per the provisions under Section 81 of the CGST Act, the said transfer **would be void** and the property worth ₹ 75 Lakhs would be considered still to be under the possession of Mr. X.

In the above illustration, if transfer of property was for a consideration of ₹ 80 Lakhs to Mr. Y, who is unaware of the pending proceedings initiated by the GST Department against Mr. X and the transfer took place on 10/04/2021.

Will the above act of Mr. X to transfer his property to Mr. Y be valid?

In this case the transaction **would be a valid act**, since the transfer was made for adequate consideration and also without notice of Mr. Y of the pendency of proceeding against Mr. X.

Section 81 – Transfer of property to be void in certain cases

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 – Tax to be first charge on property

The provisions of Section 82 would apply to a taxable person or any other person who is liable to pay tax, interest or penalty to Government.

Any liability to be paid to the Government would be given priority in the matter of effecting recovery by placing a first charge on the property of the taxable person or any other person.

This provision also covers any other person since there are other provisions in the Act, which provide for creating a liability or recovery from a person other than the taxable person like a legal representative, member of partitioned HUF etc.

As per provisions made under Section 82, the provisions under Insolvency and Bankruptcy Code will prevail over GST law.

Section 82 – Tax to be first charge on property

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 of CGST Act – Provisional Attachment of Property

This section applies ‘**after initiation of**’ any proceedings under (New Provision effective from 01/01/22):

- (a) Chapter XII, covering sections 59 to 64 – Assessment.
- (b) Chapter XIV, covering sections 67 to 72 – Inspection, Search, Seizure and Arrest.
- (c) Chapter XV, covering sections 73 to 84 – Demands and Recovery.

The provisional attachment of property of the taxable person shall be **executed by the Commissioner**.

Provisional attachment ‘**during pendency**’ and ‘**after initiation of**’ any proceedings do not alter the power to attach property prior to any proceedings but only after clear steps have been taken to invoke the powers under the respective **sections (or Chapters)** of the law as referred.

‘Initiation’ is when steps are taken to ‘set the law in motion’ as defined in the respective provisions of law.

Once proceedings are ‘initiated’, the said proceedings are ‘pending’, and these powers become invokable.

Section 83 of CGST Act – Provisional Attachment of Property

The provisional attachment under section 83 can be '**during investigation**' whereas recovery under section 79 can be only after '**final demand**' arises out of any order.

Provisional attachment is not the **same as confiscation**.

Confiscation results in property being **taken over and vesting with the Government**.

Provisional attachment will leave the property where it is but only the freedom of taxpayer to **access and use it is prohibited by this order of attachment**.

The only condition is that the Commissioner should be of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary to provisionally attach the property.

The Commissioner may also seize bank accounts of such persons, if it is in the interest of revenue.

Attachment of property belonging to taxable person alone was permitted.

The amended provision permits attachment of property belong to (i) taxable person and (ii) person who is the mind behind the offences as identified in section 122(1A) of the CGST Act, are permitted to be covered by this amended provision.

Section 83 of CGST Act – Provisional Attachment of Property

Such provisional attachment would be valid for one year from the date of the order made by the Commissioner in **Form GST DRC-22**.

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

Where the taxable person fails to pay the aforesaid amount, 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 by the taxable person.

Any person whose property is attached may, within 7 days of the attachment, file an objection 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.

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.

Section 83 of CGST Act – Provisional Attachment of Property – Important FAQ

When recovery process in GST Portal/ law is initiated?

Recovery process in GST Portal is initiated under following conditions:

Demand ID is created under Assessment, Enforcement, Appeal, Refund or any other module and is reflected in the Electronic Liability Register.

Prescribed time under the GST law for making the payment of adjudged dues has expired i.e., Recovery against demand is not stayed by any competent authority,

Demand is in recoverable stage, not within appeal period, finally adjudged, or appeal not filed against the order / appellate order (that is order via which demand is confirmed).

Section 83 of CGST Act – Provisional Attachment of Property – Important FAQ

What are the various modes of recovery process?

In GST regime, where any sum is payable by the taxpayer on account of scrutiny, assessment, enforcement, adjudication and appeal process, and remains unpaid, the tax authorities would initiate the recovery process by adopting any of the following modes as provided in the GST laws. Some of the modes of recovery available to tax official are as under:

Detaining and selling of goods of the taxpayer in the possession of the tax department/ other officer.

Issuance of letter / correspondence to third parties including banks / any other government departments/ debtors/any other person provided in law/ successor or transferee or legal heir.

Distrain, detain and sell immovable and movable property.

Issuance of certificate to revenue authorities for recovery as arrears of Land Revenue.

Application to magistrate to recover as fine.

Recovery from Electronic Cash Ledger/ Electronic Credit Ledger of a taxpayer.

Any other mode as prescribed under law.

Section 83 of CGST Act – Provisional Attachment of Property – Important FAQ – What type of notices can be issued?

Mode of Recovery	Notice Type
Sale of taxable goods in control of Recovery officer.	FORM GST DRC - 10 (Notice for Auction of Goods under section 79 (1) (b) of the Act)
Notice to Third Parties.	(a) FORM GST DRC - 13 (Notice to a third person under section 79(1) (c)); (b) FORM GST DRC - 15 (Application before the Civil Court requesting execution for a Decree)
Attachment/Seizure of Immovable / Movable properties by Tax Authorities.	(a) FORM GST DRC - 16 (Notice for attachment and sale of immovable/movable goods/shares under section 79); (b) FORM GST DRC - 22 (Provisional attachment of property under section 83).
Application to Magistrate for recovery as Fine.	FORM GST DRC - 19 (Application to the Magistrate for Recovery as Fine).
Notice to Specified Officer.	FORM GST DRC - 09 (Order for recovery through specified officer under section 79).

Section 83 of CGST Act – Provisional Attachment of Property

Rule 159 (**Provisional attachment of property**) has been amended to provide that the Commissioner shall send the order of attachment in Form GST DRC-22 and a copy of such order shall also be sent to the person whose property is being attached under section 83.

Other amendments have also been made in this rule to incorporate the changes made in section 83 vide the Finance Act, 2021 providing for attachment of property of a person other than the taxable person that is any person specified in sub - section (1A) of section 122.

Any objection to the order of provisional attachment of property shall be filed in **Form DRC-22A** whose format has also been notified.

Forms GST DRC-10 and GST DRC-22 have been substituted with new Forms with effect from 01.01.2022.

In **Form GST DRC-11 (Notice to successful bidder)**, rule 144A has been included in addition to existing rules 144(5) and 147(12).

The word conveyance has also been included in addition to goods with effect from 01.01.2022 implying that now the possession of the goods as well as conveyance shall be transferred to the successful bidder after making full payment of the bid amount. Similar changes have also been made in **FORM GST DRC-12 (Sale Certificate)**.

Section 83 of CGST Act – Provisional Attachment of Property

In Form GST DRC-11 (Restoration of provisionally attached property / bank account under section 83), the words '*Regional Transport Authority/Other Relevant authority*' have been added in addition to existing '*Immovable property registering authority*', with effect from 01.01.2022.

A new table has been substituted under clause (a) of entry no. 15 in **FORM APL-01** with effect from 01.01.2022.

A new Form GST DRC-22A (Application for filing objection against provisional attachment of property) has been introduced with effect from 01.01.2022 under rule 159(5).

Section 83: Provisional attachment to protect revenue in certain cases

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)***

Rule 159. Provisional attachment of property

- (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

*(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** .*

Section 84 - Continuation and validation of certain recovery proceedings

The provisions of Section 84 of CGST Act is applicable to:

any notice of demand in respect of Government dues (tax, interest or any other amount payable) served on taxable person or any other person; and

any appeal or revision application is filed, or other proceedings are initiated in respect of such Government dues.

such Government dues may be enhanced; or

reduced in such appeal, revision or in other proceedings.

The order for such reduction or enhancement of any demand under section 84 shall be issued in **Form GST DRC- 25**.

In such cases, the Commissioner shall:

Serve another notice on the taxable person or any other person, in respect of the enhanced amount.

Section 84 - Continuation and validation of certain recovery proceedings

If notice of demand is already served on taxable person or any other person before such appeal, revision or any other proceedings, then recovery of enhanced amount would be continued from the stage at which the initial proceedings stood. There is no need to issue a fresh notice of demand to the extent already covered by earlier notice.

In case the Government dues are reduced in such appeal, revision or in other proceedings – the Commissioner:

is not required to serve fresh notice of demand upon the taxable person;
shall intimate such reduction to taxable person and also to appropriate Authority with whom recovery proceedings are pending.

Any recovery proceedings initiated prior to the disposal of such appeal, revision application or other proceeding may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal.

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 160. Recovery from company in liquidation
Rule 161. Continuation of certain recovery proceedings

Rule 160: Where the company is under liquidation as specified in section 88 , the Commissioner shall Notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in **FORM GST DRC -24 .**

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

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.

_____ of the following due cannot be paid through instalments?

- A. Arrears of Tax, if any;
- B. Tax short paid or not paid for which a Notice is already issued by the Proper Officer;
- C. Self Assessment Tax shown in the periodical returns;
- D. Tax liability concealed by the Taxable Person;

Answer:- C

In terms of Section 80 of CGST Act 2017, maximum _____ instalments are permissible?

- A. 18;
- B. 24;
- C. 36;
- D. 60;

Answer:- B

In terms of Section 80 of CGST Act 2017, _____ has powers to grant permission for payment of tax dues through instalments?

- A. Assistant Commissioner of Central Tax;
- B. Deputy Commissioner of Central Tax;
- C. Joint Commissioner of Central Tax;
- D. Commissioner of Central Tax;

Answer:- D

In terms of provisions under Section 83 of CGST Act, the order passed for provisional attachment is valid for a period of _____?

- A. one year;
- B. three years;
- C. five years;
- D. completion of such proceedings finally;

Answer:- A

In terms of provisions under Section 83 of CGST Act, the competent authority for passing order for provisional attachment is _____?

- A. Joint Commissioner of Central Tax;
- B. Additional Commissioner of Central Tax;
- C. Commissioner of Central Tax;
- D. GST Council;

Answer:- C

In terms of provisions under Section 83 of CGST Act, the provisional attachment can be done _____?

- A. after completion of the litigation proceedings;
- B. before completion of the litigation proceedings;
- C. after making at least three attempts for recovery;
- D. after making at least one attempt for recovery;

Answer:- B

In terms of provisions under Section 81 of CGST Act, the _____ of the modes of transfers are envisaged / covered?

- A. sale;
- B. mortgage;
- C. exchange;
- D. All the above;

Answer:- D

In terms of provisions under Section 82 of CGST Act – Tax to be first charge on property, the _____ of the following liabilities can be recovered?

- A. interest;
- B. tax;
- C. penalty;
- D. All the above;

Answer:- D

In terms of provisions under Section 84 of CGST Act – Continuation of certain recovery proceedings, the Commissioner shall issue a fresh notice to recover the Government dues when _____?



- A. the amount of demand already issued is enhanced;
- B. the amount of demand already issued is reduced;
- C. the amount of demand already issued remains unaltered;
- D. None of the above;

Answer:- A

In terms of provisions under Section 84 of CGST Act – Continuation of certain recovery proceedings, the _____ is empowered to issue a fresh notice for enhancement of demand as a result of Appeal, Revision of Application or any other proceedings?

- A. Deputy Commissioner of Central Tax;
- B. Joint Commissioner of Central Tax;
- C. Additional Commissioner of Central Tax;
- D. Commissioner of Central Tax;

Answer:- D



**SUCCESS IS NOT FINAL;
FAILURE IS NOT FATAL:
IT IS THE COURAGE TO CONTINUE
THAT COUNTS.**

WINSTON V. CHURCHILL

This PPT is prepared purely for academic and knowledge sharing purposes with the aid of information / material / law provisions freely available on the internet. This PPT does not claim coverage of exhaustive provisions under CGST Act.

Thanks for your Attention!!!

Any Questions???