



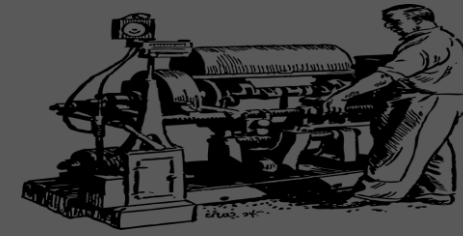
Miscellaneous

Chapter XXI of the CGST Act

- By Prakhar Jain



JOB WORK PROCEDURE – SEC 143



A registered principal may send any inputs or capital goods, without payment of tax, to a job worker for job work (and from there send to another job worker etc...), under intimation and shall either,--

1. Bring back to any of his place of business, without payment of tax, or
 2. Supply such inputs/ capital goods, from the place of business of a job worker, on payment of tax within India, or with/ without payment of tax for export,
- The inputs within 1 year and the capital goods within 3 years of their being sent out.

[Moulds and dies, jigs and fixtures, or tools need not be brought back/ supplied]

- If wish to supply the goods from the place of business of a job worker as per second option above, then the principle must declare place of business of the job worker as his additional place of business, except where –
 - i. Where the job worker is registered; or
 - ii. Where the principal is engaged in the supply of notified goods.
- Any waste and scrap generated during the job work may be supplied by - the job worker (if registered) directly from his place of business on payment of tax, otherwise by the principal.
- The responsibility for keeping proper accounts for the inputs or capital goods shall lie with the principal.

FAILURE

Where the inputs/ capital goods sent are not received back/ not supplied within a period of 1 year and 3 years respectively, of their being sent out, it shall be deemed that they had been supplied by the principal to the job worker on the day when they were sent out. (On back date)(And thus tax liability shall arise immediately along with interest)

EXPLANATION

For the purposes of job work, input includes intermediate goods arising from any treatment/ process carried out on the inputs by principal/ job worker.

PRESUMPTION AS TO DOCUMENTS IN CERTAIN CASES – SEC 144

WHERE

- 1) Any document -
 - (i) is produced by any person
 - (ii) has been seized from the custody/ control of any person
 - (iii) has been received from any place outside India in the course of any proceedings under this Act/ any other law for the time being in force,



AND

- 2) Such document is tendered by the prosecution in evidence against him or any other person who is tried jointly with him, then the court shall –
 - (a) Presume (unless the contrary is proved by such person) -
 - i. the truth of the contents of such document;
 - ii. that the signature and every other part which -
 - a) appears to be in the handwriting of any particular person or
 - b) which the court may reasonably assume to be in the handwriting of, any particular person,is actually in that person's handwriting, and that it was executed/ attested (signed) by the person.
 - (b) Admit the document in evidence notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence.

ADMISSIBILITY OF VIDEOS, FAX AND PRINT-OUTS AS EVIDENCE – SEC 145

NWA –

- a) A micro film/ the reproduction of the image(s) embodied in such micro film (whether enlarged or not)
- b) Any information stored electronically in any device/ media, including any hard copies of them.
- c) A facsimile (fax) copy of a document;
- d) Computer Print-outs, (subject to prescribed conditions)



All shall be deemed to be a document in any proceedings under this Act and the rules made thereunder, and shall be admissible as evidence [of any contents of the original or of any fact stated therein of which direct evidence would be admissible], without further proof or production of the original.

Where in any proceedings, it is desired to give a statement in evidence of such above 'documents', a certificate may be produced,—

- i. identifying the 'document' containing the statement and describing the manner in which it was produced;
- ii. giving such particulars of any device which shows that the document was produced by a computer,

Shall be considered evidence for that matter (It may be to the best of the knowledge and belief of the person stating it)

SECTIONS 146-149

COMMON PORTAL - SECTION 146



- The Government may, notify the Common GST Electronic Portal for facilitating registration, payment, returns, computation and settlement of IGST, E-way bill and for carrying out other prescribed functions. (www.gst.gov.in)

DEEMED EXPORTS - SECTION 147



- The Government may notify certain supplies of goods as **deemed exports**, even where such goods supplied do not leave India and where payment is received either in Indian rupees or in convertible foreign exchange, but such goods are **manufactured in India**.

SPECIAL PROCEDURES FOR CERTAIN PERSONS - SECTION 148



- The Government may notify certain classes of RTPs, and the **special procedures** to be followed by them, including those with regard to registration, furnishing of return, payment of tax and administration of such persons. (Subject to such conditions and safeguards as may be prescribed)

GST COMPLIANCE RATING - SECTION 149

- Every RTP may be assigned a GST compliance rating score by the Government based on his record of compliance with the provisions of this Act. It may be determined on the basis of prescribed parameters.
- It may be **updated** at periodic intervals and **intimated** to the RTP and also **placed** in the public domain in prescribed manner.



INFORMATION RETURN – SECTION 150



NON FURNISHING

Where a person has **not furnished** an information return, which he is required to furnish, within the time specified, the said authority may serve upon him a **notice requiring furnishing within 90 days** from the notice and such **person shall furnish** the information return.

Any person, being –

(a) a taxable person ; or		(b) a LA or other public body or association		(c) Tax collection authority of the CG/ SG	
(d) an income tax authority	(e) a banking company	(f) a State Electricity Board or an electricity distribution or transmission licensee or any other entity entrusted with such functions by the CG or the SG			
(g) the Registrar/ Registrar under Registration Act, 1908;	(h) a Registrar within the meaning of the Companies Act, 2013; (RoC)		(i) the registering authority (RTO) under the Motor Vehicles Act, 1988; or		
(j) the Collector referred in Sec 3(c) of the RFCTLARR Act, 2013;	(k) the recognised stock exchange referred in Sec 2(f) of the SCRA, 1956;		(l) an officer of the RBI as under section 3 of the RBI Act, 1934; or		
(m) a depository referred to in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996		(n) the Goods and Services Tax Network		(o) a UIN Holder	
(p) any other specified person,					

Who are responsible for maintaining record of following under any law for the time being in force, -

(i) Registration	(ii) Statement of accounts	(iii) Periodic return	(iv) Bank account transactions	(v) Electricity Consumption
(vi) Document containing details of payment of tax and other details of transaction of goods or services or both		(vii) Transaction of purchase, sale or exchange of goods or property or right or interest in a property		

These all persons shall furnish an information return of the same in respect of such periods, within such time, in such form and manner and to such authority or agency as may be prescribed.

DEFECT

Where the **Commissioner** (or an officer authorised) **considers** that the information furnished is **defective**, he may intimate the defect to the person and give him an opportunity of rectifying within 30 days from such intimation or within such further period which the said authority may allow (on an application made in this behalf).

If the defect is not rectified within the said period, then, NWA anything contained in Act, such information return shall be treated as **not furnished** and the provisions of this Act shall apply accordingly.

NON-DISCLOSURE OF INFORMATION – SEC 152

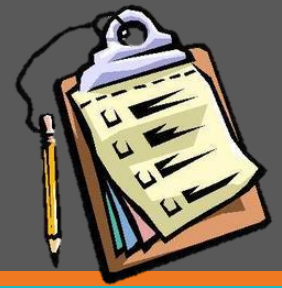


- No information in any individual return given under Sec 150/ 151 shall, be -
 - **Published** in such manner so as to enable such particulars to be identified as referring to a particular person, and
 - **Used** for the purpose of any proceedings under this Act.

(Without the previous written consent of the person/ his authorised representative)

- Any person who is not engaged in the collection of statistics/ compilation or computerisation thereof, shall **not be permitted to see/ have access** to any information or any individual return referred to in section 151 (Except for the purposes of prosecution under this Act or any other Act for the time being in force).
- This section shall not prevent the publication of any information relating to a class of taxable persons or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest to publish such information

POWER TO COLLECT STATISTICS – SEC 151



1. The Commissioner may direct that **statistics** may be **collected** relating to any matter dealt with by or in connection with this Act, by notification.
2. Upon such notification, the Commissioner (or any person authorised) may call upon the concerned persons to **furnish** such information or returns relating to any matter in respect of which statistics is to be collected, in prescribed form and manner.

SECTIONS 153-157



<u>Sec 153: Expert Assistance</u>	<u>Assistant Commissioner or above</u> ranking officer may take assistance of any expert <u>at any stage of proceedings before him, having regard to the nature and complexity of the case and the interest of revenue</u>
<u>Sec 154: Power to take goods samples</u>	The <u>Commissioner</u> (or an authorised officer) <u>may take</u> samples of goods from the possession of any taxable person and <u>provide a receipt</u> for any samples so taken.
<u>Sec 155: Burden of Proof for ITC</u>	Where any <u>person claims</u> that he is <u>eligible for input tax credit</u> , the <u>burden of proving</u> such claim shall lie on such person.
<u>Sec 156: Deemed Public Servants</u>	All <u>persons discharging functions under this Act</u> shall be <u>deemed</u> to be public servants within the meaning of section 21 of the Indian Penal Code.
<u>Sec 157: Protection of action under Act</u>	No suit/ prosecution/ other legal proceedings shall lie against - <ul style="list-style-type: none">• The President, State President, Members, officers or other employees of the Appellate Tribunal (or any other person authorised by the said Appellate Tribunal)• Any officer appointed or authorised under this Act <u>for anything which is done or intended to be done in good faith under this Act or the rules.</u>

DISCLOSURE OF INFORMATION BY A PUBLIC SERVANT – SEC 158



1. All particulars contained in the following shall not be disclosed –

- i. Any **statement made**, return furnished or accounts or documents produced in accordance with this Act,
- ii. Any **record of evidence given** in the course of proceedings under this Act (other than proceedings before a criminal court),
- iii. Any **record of any proceedings** under this Act.

2. No court shall require any officer to produce before it or to give evidence before it in respect of above particulars, NWA contained in the Indian Evidence Act, 1872.

Nothing contained in this section shall apply to the disclosure of –

(a) any particulars, in respect of any prosecution under the <u>Indian Penal Code</u> or the <u>Prevention of Corruption Act, 1988</u> , or any other law for the time being in force	(b) any particulars, <u>to the CG or the SG</u> or to any person acting in the implementation of this Act, for the purposes of carrying out the objects of this Act
(c) any particulars when such disclosure is due to <u>service of any notice or recovery</u> of any demand	(d) any <u>particulars, to a civil court in any suit or proceedings</u> , in relation to any matter arising out of this act/ any other law, and where Government/ any authority under this Act is a party, and a power thereunder is exercised
(e) any particulars, to any <u>officer appointed for audit</u> of tax receipts or refunds of the tax imposed by this Act	(f) any particulars, <u>where</u> such particulars relevant for any <u>inquiry into the conduct of any officer</u> appointed or authorised under this Act, <u>to</u> any person or <u>persons appointed as an inquiry officer</u>
(g) any such particulars <u>to an officer</u> of the CG or of any SG, as may be necessary <u>for the purpose of enabling that Government to levy or realise any tax or duty</u>	(h) any particulars, <u>by a public servant or any other statutory authority</u> , in exercise of its powers
(i) any particulars, <u>relevant to any inquiry into a charge of misconduct</u> against a tax <u>practitioner</u> , practising advocate/ cost accountant/ chartered accountant/ company secretary, <u>to the authority empowered to take disciplinary action</u> against the such people	(j) any particulars, <u>to any agency appointed for the purposes of data entry</u> on any automated system <u>or for the purpose of operating, upgrading or maintaining</u> any automated system where such <u>agency is contractually bound</u> not to use or disclose such particulars except for the aforesaid purposes
(k) any particulars, to an <u>officer of the Government</u> as may be necessary for the purposes of any other law	(l) any <u>information relating to any class of taxable persons or class of transactions</u> for publication, if in the opinion of the Commissioner, it is desirable



PUBLICATION OF INFORMATION IN CERTAIN CASES – SEC 159

1. The Commissioner (or any other officer authorised by him), **may publish** the **name** of any person **and any other particulars** relating to any proceedings or prosecution under this Act in respect of such person, in such manner as it thinks fit, if thinks it is necessary in public interest.
2. **No publication** as above shall be made **in relation to any penalty imposed** under this Act **until the time for presenting an appeal** to the Appellate Authority u/s 107 has **expired** without appeal, or the appeal presented has been disposed of.
3. In the case of firm, company or other AoPs, the **names** of the partners, directors, managing agents, secretaries, treasurers, managers of the company, or the members of the association, as the case may be, **may also be published** if, in the opinion of the Commissioner (or any other officer authorised by him), circumstances of the case justify it.

ASSESSMENT PROCEEDINGS NOT INVALID – SEC 160



- No proceedings under this Act shall be invalid merely by reason of any **mistake**, defect or omission, if such proceedings are in substance and effect in conformity with/ according to the intents, purposes and requirements of this Act or any existing law.
- The **service** of any notice, order or communication shall **not** be called in question, if -
 - The notice, order or communication has already been acted upon by the person to whom it is issued or
 - Where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.

Rectification of Apparent Errors – Sec 161



- NWA anything in this Act, **any authority**, who has passed or issued any decision or order or notice or certificate or any other document, **may rectify** any error which is apparent on the face of record in such decision or order or notice or certificate or any other document, either –
 - on its own motion or
 - upon such error being brought to its notice by any officer appointed under CGST/ SGST/ UTGST Act or by the affected person
- within a period of **3 months** from the date of issue of such decision/ order/ notice/ certificate/ any other document.
- No such rectification after a period of **6 months** from date of issue of decision/ order/ notice/ certificate/ any other document.
- But this time limit of 6 months shall **not apply** in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission.
- Where such rectification **adversely affects** any person, the principles of **natural justice** shall be followed by the authority carrying out such rectification. (Opportunity of being heard will be given)

BAR ON JURISDICTION OF CIVIL COURTS - SEC 162

Save as provided in Sec 117/ 118, no civil court shall have jurisdiction to deal with or decide any question arising from or relating to anything done or purported to be done under this Act.

LEVY OF FEES FOR COPIES - SEC 163

Wherever a **copy** of any order or document is to be **provided** to any person on an application made by him for that purpose, there shall be paid a prescribed fee.

POWER TO MAKE RULES - SEC 164

1. The Government may make rules for carrying out the provisions of this Act, by notification.
2. Without prejudice to generality of above, the Government may make rules for matters for which -
 - a) Rules are compulsorily required to be made, or
 - b) For which rules may be prescribed.
3. This power to make rules shall include the power to give **retrospective effect** to the rules or any of them from a date not earlier than the date of this Act coming into force.
4. Any rules made may provide that a **contravention** thereof shall be liable to a penalty not exceeding Rs. 10,000.

POWER TO MAKE REGULATIONS - SEC 165

The **Board may make regulations** consistent with this Act and rules to carry out the provisions of this Act, by notification.

LAYING OF RULES, REGULATIONS & NOTIFICATIONS - SEC 166

Every rule made by the Government, **every regulation made** by the Board and **every notification issued** by the Government under this Act, shall be laid as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of 30 days (which may be comprised in one session or in two or more successive sessions)

If before the expiry of the **next session** (the session after the session(s) in which it was laid down), both Houses agree in making any modification in the rule or regulation or in the notification, or that it should not be made, the rule/ regulation/ notification shall henceforth be so modified/ annulled. But anything previously done under that rule/ regulation/ notification shall remain valid.

DELEGATION OF POWERS – SEC 167

The Commissioner may direct by a notification that, any power exercisable by any authority/ officer under this Act may be exercisable also by another authority/ officer, and it may be subject to any specified conditions.

POWER TO ISSUE INSTRUCTIONS & DIRECTIONS – SEC 168

1. The Board may issue such **orders, instructions or directions** to the central tax officers as it may deem fit. All such officers and all other persons employed in the implementation of this Act shall follow them.
2. The Commissioner specified in Sec 2(91), Sec 5(3), Sec 25(9)(b), Sec 35(3)/ (4), Sec 37(1), Sec 38(2), Sec 39(6), Sec 66(5), Sec 143(1), Sec 151(1), Sec 158(3)(1) and Sec 167, shall mean a **Commissioner or Joint Secretary** posted in the Board and they shall exercise the specified powers only with the approval of the Board.

SERVICE OF NOTICE/ ORDERS ETC- SEC 169

Any decision, order, summons, notice or other communication shall be **served** by any one of **following methods** –

- a) by giving **directly** (or by a messenger/ **courier**) to addressee/ taxable person/ his manager/ authorised representative/ authorised advocate or tax practitioner/ his employee/ adult family member residing with the taxable person
 - b) by registered **post**/ speed post/ courier **with acknowledgement due**, to the person for whom it is intended/ his authorised representative, at his last known place of business or residence
 - c) by sending an **email** to his e-mail address provided at the time of registration or as amended
 - d) by making it available on the **common portal**
 - e) by publication in a **newspaper** circulating in RTP's/ Recipient's locality of residence/ business place
 - f) if none of the modes above is practicable, by **affixing** it in some conspicuous place at his last known place of business/ residence. If this is also not practicable, then by affixing a copy on the notice board of the office of the concerned officer/ authority who or which passed such decision or order or issued such summons or notice.
- They shall be deemed to have been served on the date on which any of above is done.
 - When sent by registered post/ speed post, deemed to have been received at expiry of period normally taken for transit (unless contrary is proved).

ROUNDING OFF – SEC 170

The **amount** of tax, interest, penalty, fine or any other sum payable, amount of refund or any other sum due → **rounded off to the nearest rupee.**

REMOVAL OF DIFFICULTIES – SEC 172

- If any difficulty arises in giving effect to any provision of this Act, the Government may, **make such provisions (not inconsistent** with the provisions of this Act or the rules or regulations made thereunder) as may be necessary or expedient for the purpose of removing the said difficulty, **by** a general or a special **order** published in the Official Gazette.
- No such order shall be made after the expiry of a period of **3 years** from the date of commencement of this Act.
- Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.

REPEALS AND SAVINGS – SECTIONS 173 & 174

- Save as otherwise provided in this Act, Chapter V of the Finance Act, 1994 shall be **omitted**. (Service Tax Act deleted)
- Save as otherwise provided in this Act, on and from the date of commencement of this Act, **following are hereby repealed** –
 - a. the Central Excise Act, 1944 (except as respects goods included in entry 84 of the Union List),
 - b. the Medicinal and Toilet Preparations (Excise Duties) Act, 1955,
 - c. the Additional Duties of Excise (Goods of Special Importance) Act, 1957,
 - d. the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978, and
 - e. the Central Excise Tariff Act, 1985[We shall to these as 'repealed acts']
- The **repeal** of the said Acts **shall not** –
 - a) **revive anything not in force** or existing at the time of such amendment or repeal.
 - b) **affect the previous operation** of the amended Act or repealed Acts and orders or anything duly done or suffered thereunder.
 - c) **affect any right, privilege, obligation, or liability under the repealed Acts** or orders thereunder. Any tax exemption granted as an incentive against investment through a notification, shall not continue as privilege if notification is rescinded.
 - d) **affect any duty, tax, surcharge, fine, penalty, interest** as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed against the provisions of the repealed Acts.
 - e) **affect any proceedings or recovery of arrears or remedy**, and they may be instituted, continued or enforced, and any tax, surcharge, penalty, fine, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been so amended or repealed;
 - f) **affect any proceedings relating to an appeal, review or reference** under the repealed Acts and such proceedings shall be continued as if this Act had not come into force and the said Acts had not been repealed.

Above references shall not prejudice general application of Sec 6 of the General Clauses Act, 1897 with regard to the effect of repeal.

ANTI-PROFITEERING (SECTION 171 & RULES)

- Any reduction in rate of tax on any supply, or the benefit of input tax credit - shall be passed on to the recipient by way of commensurate reduction in prices.
- The CG may constitute an Authority, by notification, or empower an existing Authority, to examine whether input tax credits availed or the reduction in the tax rate have actually resulted in a commensurate reduction in the price by any RTP.

CONSTITUTION OF THE AUTHORITY

The Authority shall consist of -

- a) A Chairman who holds (or has held) a post equivalent in rank to Secretary to the GOI; and
- b) 4 Technical Members to be nominated by the Council, who are (or have been) Commissioners of State tax/ central tax for at least 1 year or have held an equivalent post under the old indirect tax laws.
- c) The Additional DGoS under the Board (CBEC) shall be the Secretary to the Authority.

The Authority shall cease to exist after the expiry of 2 years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

TENURE

Chairman/ Technical Member - term of 2 years from the date of entry in office, or until age of 65 years, whichever is earlier.

- a) A retiring chairman/ technical member shall be eligible for reappointment.
- b) Any person who of age 62 years, shall not be selected.
- c) CG may terminate the appointment at any time (with approval of Chairperson of GST Council).

TERMS FOR MEMBERS

APPOINTMENT

Chairman and Members of the Authority shall be **appointed** by the CG on recommendations of a Selection Committee (to be constituted by GST Council)

SALARY & ALLOWANCES

- **Chairman** - monthly salary = Rs. 2,25,000 (fixed), other allowances = as are admissible to a CG officer getting the same pay. Where a retired officer is Chairman, monthly salary reduced by the amount of pension.
- **Technical Member** - monthly salary & other allowances = as are admissible when holding an equivalent Group 'A' post in GOI. Where a retired officer is Technical Member, monthly salary = last drawn salary reduced by the amount of pension (as per Seventh Pay Commission)

POWER TO DETERMINE THE METHODOLOGY AND PROCEDURE

- The Authority may determine the methodology + procedure - for determination as to whether or not, the reduction in the rate of tax or the benefit of ITC, has been passed on by the RTP to the recipient by way of commensurate reduction in prices.

DUTIES OF THE AUTHORITY

- a) To **determine** whether any reduction in the rate of tax or the benefit of ITC has **been passed on** to the recipient or not.
- b) To **identify** the RTP who has not passed on the benefit.
- c) To make **orders** against defaulting dealers, and in favour of aggrieved recipients.
- d) To **furnish** a performance report to the Council by the 10th of the close of each quarter.

SCREENING AND PRIMA FACIE DETERMINATION

1. An **interested party/ Commissioner/ any other person** may make an application for where they claim that benefit has not been passed on.
 - All applications from interested parties on issues of local nature shall first be examined by the State level Screening Committee. If it is satisfied, that supplier has indeed contravened Sec 171 by not passing on the benefit, it will forward application to the Standing Committee for further action.
2. The **Standing Committee** shall, within 2 months from date of the receipt of written application from, examine the accuracy and adequacy of the evidence provided in the application. It will determine whether there is *prima-facie* evidence to support the claim of the applicant that the benefit has not been passed on to the recipient.
3. If *prima-facie* evidence proves supplier has not passed on the benefit, Standing Committee shall refer the matter to the Director General of Safeguards (DGoS) for a detailed investigation.

STANDING COMMITTEE AND SCREENING COMMITTEES

1. The Council may constitute "Standing Committee on Anti-profiteering" consisting of nominated officers of the SG and CG.
2. A "State level Screening Committee" shall be constituted in each State by the SGs which shall consist of-
 - 1 officer of SG, nominated by Commissioner, and
 - 1 officer of CG, nominated by Chief Commissioner.

INITIATION AND CONDUCT OF PROCEEDINGS



CONFIDENTIALITY OF INFORMATION

1. The DGoS shall issue a **notice** to the interested parties (and to such other persons as deemed fit for a fair enquiry into the matter) before initiating the investigation, which will contain, among other things, information on following –
 - a) **Description** of goods/ services in respect of which proceedings initiated
 - b) **Summary** of statement of facts on which the allegations are based
 - c) Time limit allowed to interested parties/ other persons who may have information related to proceedings, for furnishing their **reply**.
2. It shall **conduct investigation** & collect **evidence** necessary. It shall make available the evidence presented to it by one interested party to the other interested parties, participating in the proceedings.
3. The DGoS shall **complete** investigation within 3 months of the receipt of the reference (or within such extended period not exceeding further 3 months for reasons to be recorded in writing as allowed by the Standing Committee) and, upon completion of the investigation, **furnish a report** of its findings along with the relevant records to the Authority.
4. Where the DGoS deems fit, he may seek **opinion** of any other agency or statutory authorities in the discharge of his duties.
5. The DGoS, or an officer authorised by him, shall have **power to summon** any person and ask to **produce documents**, and shall have power in any **inquiry** in the same manner, as provided in the case of a civil court. Every Inquiry shall be deemed to be judicial proceedings.

1. If any party is providing information on confidential basis, then DGoS may require it to furnish a **non-confidential summary** of it, and if party says that said information cannot be summarised, then such party shall submit a 'statement of reasons' as to why summarisation is not possible.
2. NWA contained in Rule 129 and Rule 133(2), Sec 11 of the **RTI Act, 2005**, shall apply *mutatis mutandis* to the disclosure of any information which is provided on a confidential basis. (It basically provides procedure when an RTI officer receives request to disclose a third party information)

ORDER OF THE AUTHORITY



1. Within 3 months from date of receipt of the report from DGoS, **Authority** shall **determine** whether RTP has passed on the benefit to the recipient or not.
2. An **opportunity of hearing** shall be granted, where any request is received in writing from the interested parties.
3. Where Authority determines that RTP has not passed on the benefit, the Authority may order -
 - a) **Reduction** in prices (Where it believes price should be reduced)
 - b) Where higher amount has been recovered from recipient by supplier – **Recover** difference amount from supplier along with interest @ 18% (from date of collection of higher amount till date of return of such amount) and -
 - i. **Return** it to the recipient
 - ii. In case eligible person does not claim return/ is not identifiable → **depositing** in the Consumer Welfare Fund.
 - c) Imposition of **penalty**; and
 - d) **Cancellation** of registration.
4. If Members of the Authority **differ in opinion** on any point, it shall be decided as per **majority**.
5. The Authority may require any authority of CGST/ SGST/ UTGST tax to **monitor implementation** of the order passed by it.

COMPLIANCE BY RTP

Any order passed by the Authority shall be immediately complied with by the RTP, failing which action shall be initiated to recover the amount in accordance with IGST/ CGST/ UTGST/ SGST Acts of the respective States, as the case may be.

End of Presentation!

What we learned -

- Job Work Procedure – Sec 143
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- Removal of Difficulties – Sec 172
- Repeals and Savings – Sec 173 & 174
- Anti-Profiteering (Section 171 & Rules)

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SIMPLIFYING GST FOR THE NATION

presents

THE GST ACADEMY

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The banner features a dark background with a starry pattern. On the left, there is an illustration of a man sitting on the floor with a laptop and books. On the right, there is an illustration of people working at computers. The text is primarily in yellow and white.



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A blue-bordered button with the Facebook logo on the left and the text 'LIKE US ON' followed by a thumbs-up icon and the word 'facebook' in a bold, blue font.



THE ONE GST PORTAL

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The logo consists of an orange bar at the top with the text 'THE ONE GST PORTAL', the word 'GSTINATION' in a large, blue, stylized font in the middle, and another orange bar at the bottom with the text 'SIMPLIFYING GST FOR THE NATION'.