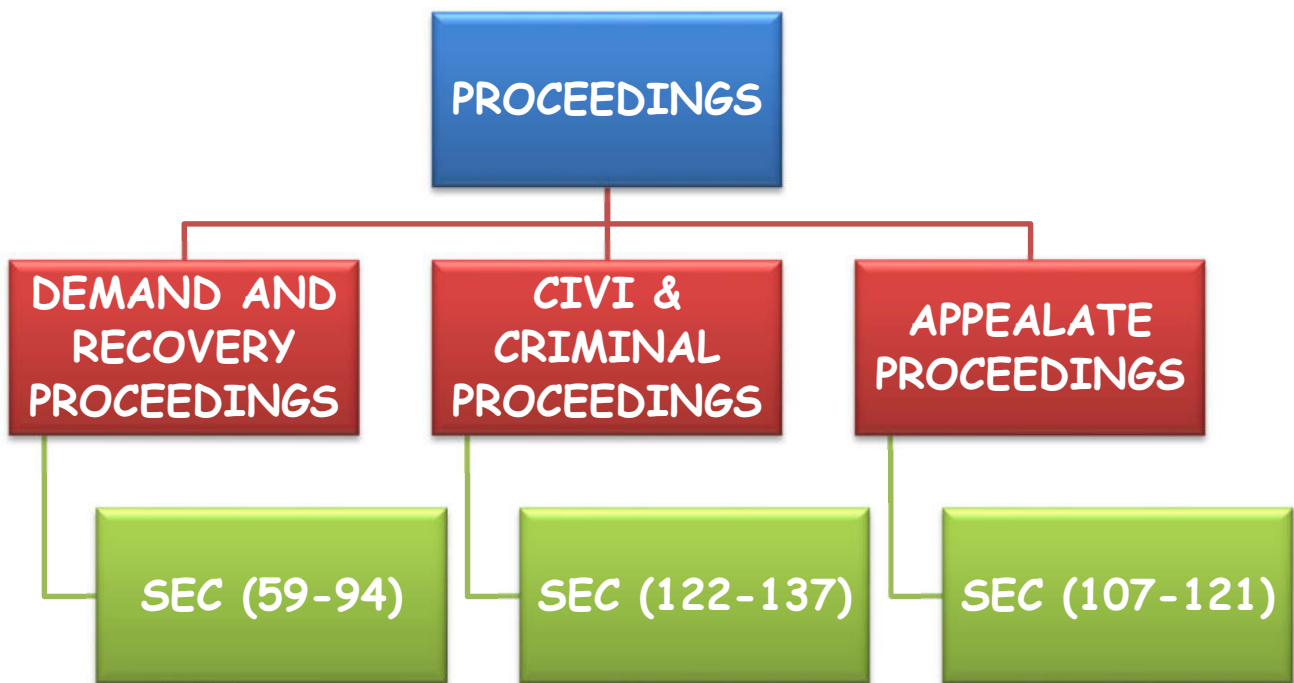
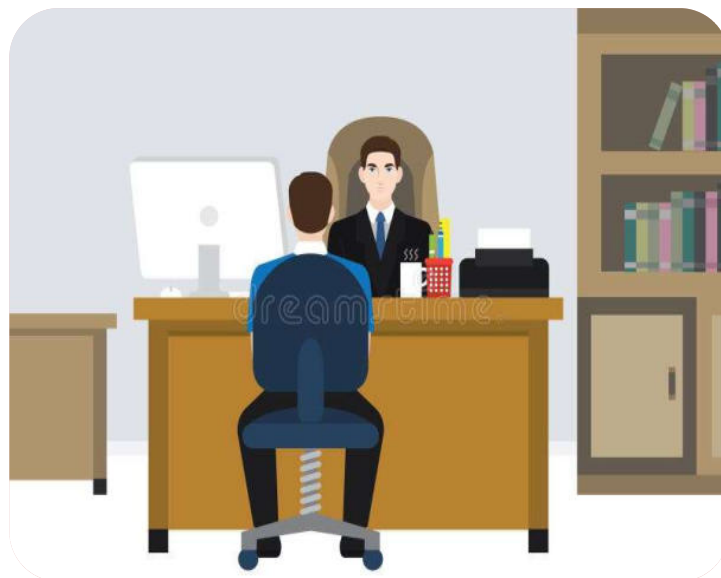


BABA KI BOOTY 2.0

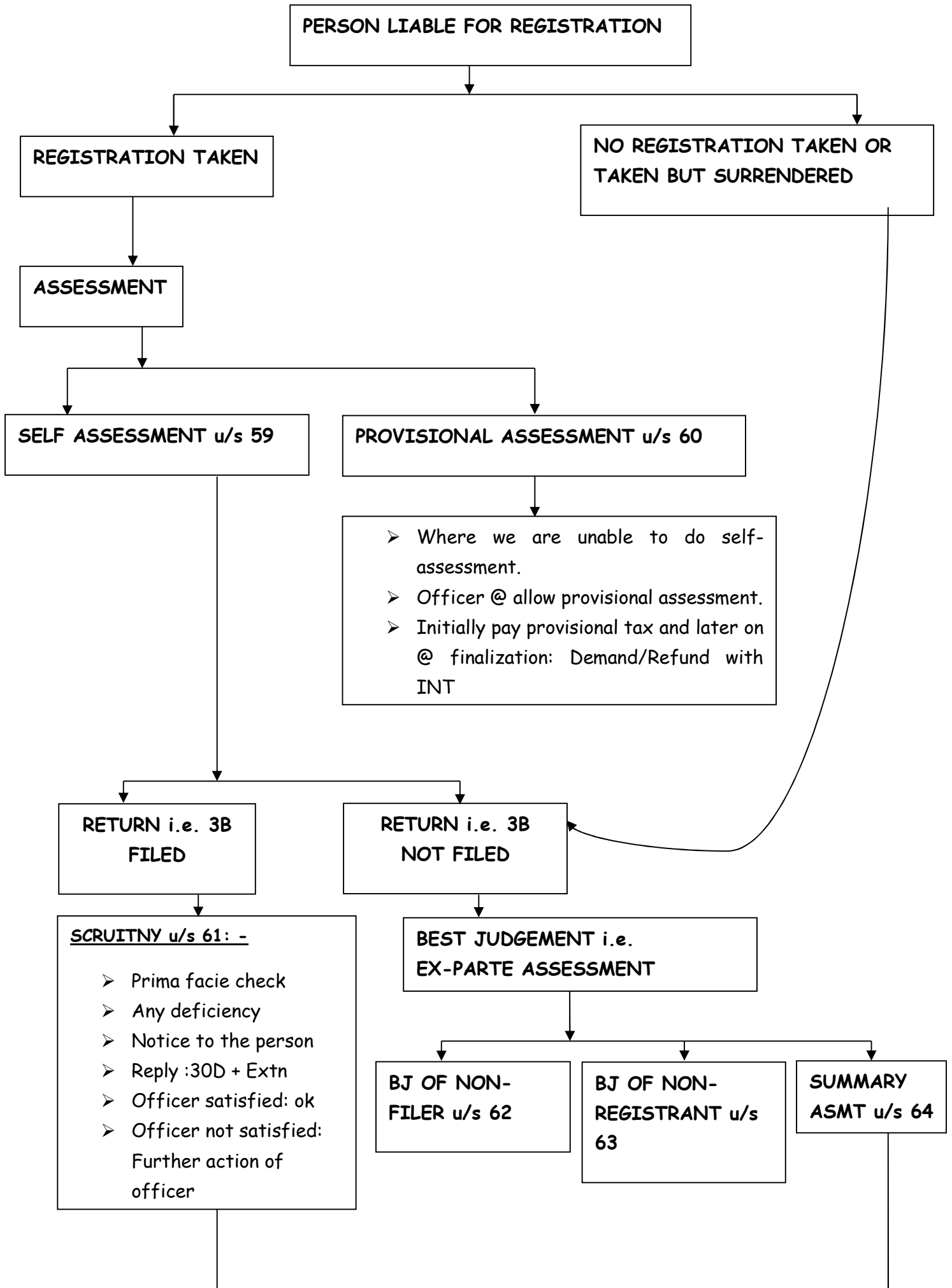


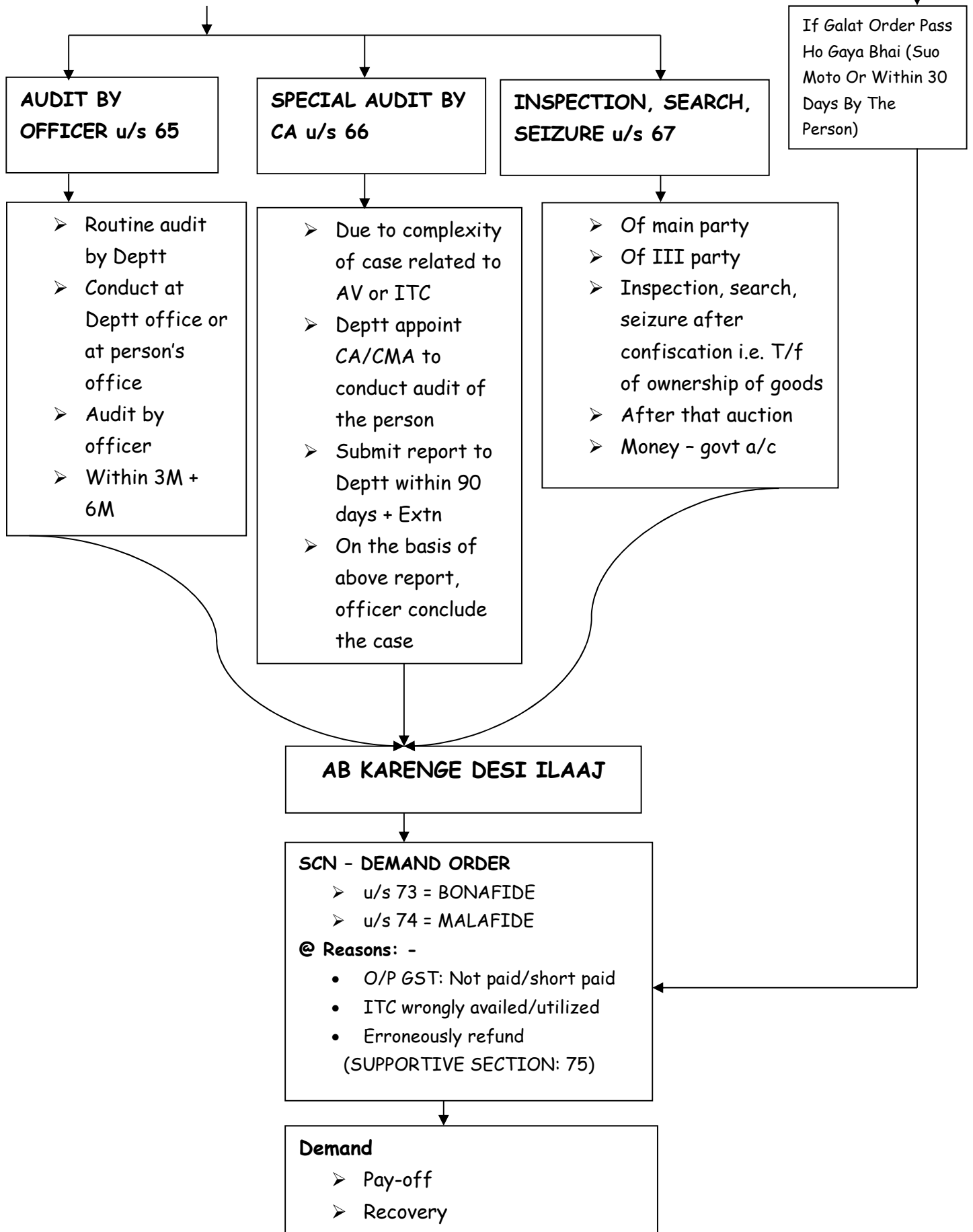
To avoid all this
Ek chance: Any doubt
"Advance ruling Proceedings"
SEC (95-106)



KAHANI TABLE KE US PAAR KI...

DEMAND AND RECOVERY PROCEEDINGS





Section 76 : Where an amount collected in excess of tax
 Section 77 : INTRA/INTER Confusion

RECOVERY

GENERAL SECTION

Section 78: RECOVERY TIME

- After 3 months of demand order
- Exceptional circumstances even within 3 months
E.g. Summary assessment

Section 79: RECOVERY MODE

- Adjust from refund due
- Sale of goods
- Sale of immovable property
- Recover from III party
E.g. Debtor, bank, FD etc.

Section 80: RECOVERY IN EMI

- Dues in installments = yes
(Max 24 EMI)

Section 81: T/F of property with bad intent to avoid recovery, such T/F @ Void ab initio

Section 82: Govt Dues: Unsecured (Preferential dues)

Section 83: Pre-caution @ provisionally attachment
i.e. No Sale/Trf etc.

SPECIFIC SECTION

RECOVERY FROM WHOM....???

Section: - 84 to 94

- Minor case
- HUF Khandit (Karta-member)
- Partnership Firm dissolution (Firm-partner)
- Company & director etc.

Section 68 & 69: Read with Civil & Criminal Proceedings

Section 70: Co-Operate: III Party

Section 71: Co-Operate: Main Party

Section 72: Co-operate: Others, Police, Railway officer, Pradhan etc.

Common provision in all proceedings

CIVIL & CRIMINAL PROCEEDINGS

Assessee has committed an offence

- Do: Jo Nahi Karna Tha
- Not to do: Jo Karna Tha

OFFENCE

**CIVIL OFFENCE
(CIVIL LIABILITY)**

**CRIMINAL OFFENCE
(CRIMINAL LIABILITY)**

PENALTIES

**GOODS KA SEIZURE &
CONFISCATION @ ON THE
WAY**

JAIL & COURT FINE

- **Section 122:** 21 offences ke naam & penalty (Rs. 10000 or tax evasion) ~ Higher
- **Section 125:** Residual penalty up to Rs. 25000
- **Section 123 & 124:** Not for taxpayer but penalty for other Deptt. E.g. Bank etc.

Relaxation:

- **Section 126:** Penalty @ Reduce in minor breach @ Un-Intentional.
- **Section 128:** Govt may wave off penalty
- **Section 127:** Clarification - Penalty impose @ Independently

- **Section 68:** Power to stop the truck etc.
- **Section 129:** Seizure of goods in transit
- **Section 130:** Confiscation of goods
- **Section 131:** Civil & Criminal proceedings @ Independent

- **Section 132:** list of 9 criminal offences & punishment (jail/bail) up to 5 years Saja
- **Section 69:** power to arrest (cognizable/non cognizable)
- **Section 133:** X
- **Section 134:** Prior approval of commissioner to initiate criminal proceedings
- **Section 135:** presumption of culprit mental state & burden of proof on taxpayer
- **Section 136:** X
- **Section 137:** offence by co.
 - In charge
 - Director
- **Section 138:** compounding of offence

APPELLATE PROCEEDINGS

[READ: BOTTOM TO TOP]

