



**CA WALLAH**

# **AUTHORITY IN GST**

**CA FINAL MAY'25/SEPT'25**



**CA KARAN SHETH**

## AUTHORITY IN GST



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### PAYMENT OF TAX

#### Rule 86A

If commissioner/officer authorised by him has a reason to believe that ITC available in e-credit ledger has been availed fraudulently/is ineligible He may not allow to debit such amt=credit in e-credit ledger

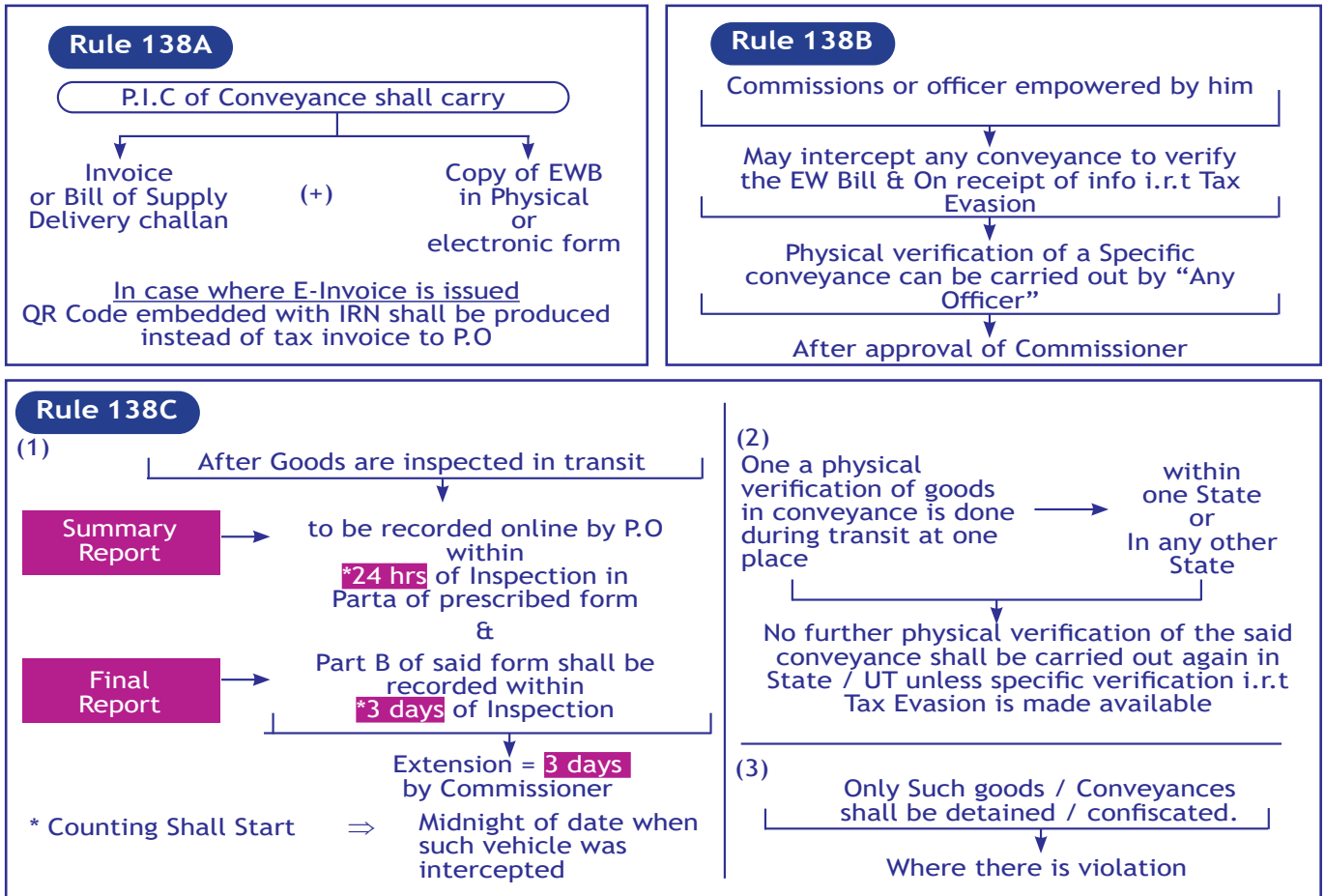
Grounds for disallowing debit from e-credit ledger

Credit is availed by RP

- i) ITC is availed on the invoice,debit notes where the supplier/recipient is non-existent / or found not conducting business from declared POB
- ii) on invoices,debit note on which tax in respect of which has not been paid to govt
- iii) w/o having invoice,debit note
- iv) w/o actually receiving G/Sr

Total amount of fraudulently availed ITC	Officer
Not exceeding 1Cr	Deputy comm/Assistant comm
Above 1Cr but not exceeding 5Cr	Additional comm/Joint comm
Above 5Cr	Principal Comm/Comm

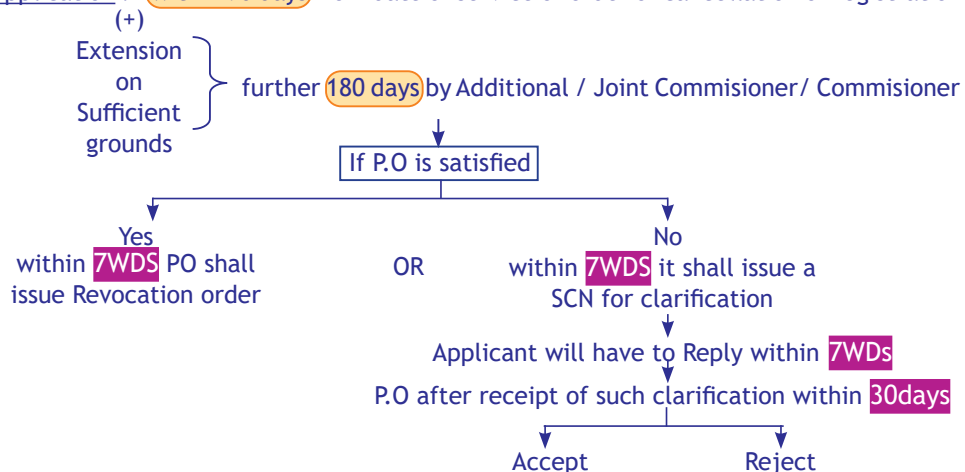
## E-WAYBILL



## REGISTRATION

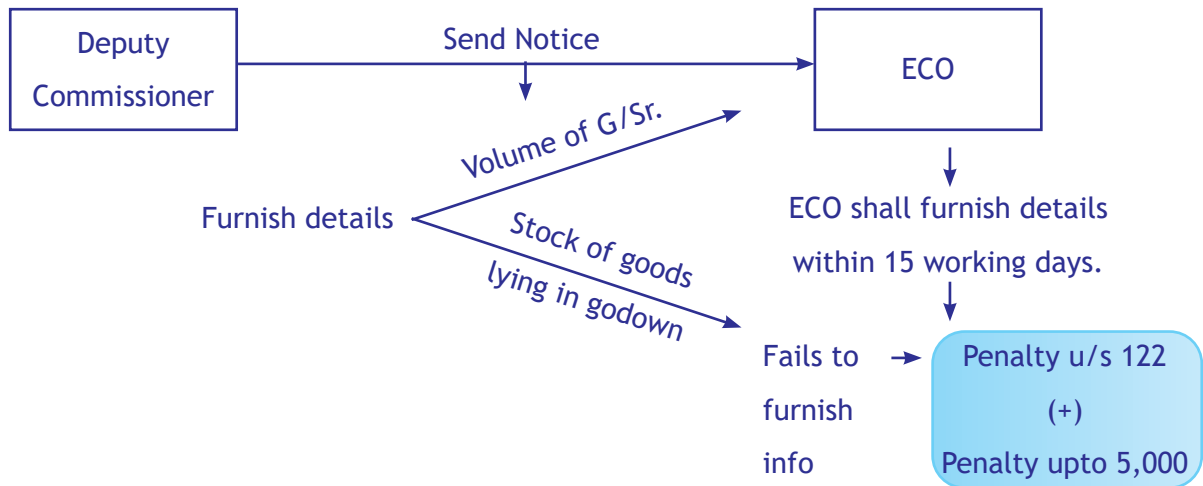
### Section 30 - Revocation of Cancellation of Certificate (Read with rule 23)

Application : - within 90 days from date of service of order of cancellation of registration



### Notice to ECO

### TCS



## AUDIT AND ASSESSMENT

### Audit by Tax authorities

#### ❖ Who conducts the audit and when?

- The Commissioner
- Any officer authorised by him, by way of a general or a specific order

#### ❖ Place of Audit?

- Audit may be conducted at the place of business of registered person or in their office for a FY or part thereof or multiples thereof.

#### ❖ Notice period

- At least 15 days prior notice should be given

#### Commencement of audit Means the later of the following:

- The date on which the records/accounts called for by the audit authorities are made available to them, or
- The actual institution of audit at the place of business of the taxpayer

#### ❖ Time limit for completion of audit?

- 3 months from the date of conduct of audit
- **Extension by Commissioner** : not exceeding 6 months

#### ❖ How to conduct audit?

- P.O authorised to conduct audit of the RP shall, verify the following:
- the documents on the basis of which the BOA/cs are maintained, the returns and statements furnished
  - the correctness of the T/o, exemptions and deductions claimed,
  - the rate of tax of supply
  - ITC availed and utilized,
  - Refund claimed,

#### ❖ Finalisation of audit

- On conclusion of audit, the proper officer shall within 30 days inform the registered person

#### Conclusion

Where Audit results in detection of Tax not Paid/Short Paid/ Erroneous Refund/ ITC wrongly availed / Utilized

P.O may initiate action u/s 73/74.

## Special Audit

### ❖ Who conducts the audit and when?

If at any stage of scrutiny, investigation or any other proceedings before him, any officer not below the rank of **Assistant Commissioner**, having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that:

- the value has not been correctly declared; OR
- the credit availed is not within the normal limits

AC shall issue a direction to RP after the Approval of Commissioner

To get his BOA/Cs Audited by CA/CMA Nominated by Commissioner

### ❖ Expenses of Audit

- Expenses will be borne by the Commissioner

### ❖ Time limit for completion of audit?

- 90 days
- Extension by AC : further 90 days

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- 90 days
- Extension by AC : further 90 days

### Conclusion

Where Special Audit results in detection of Tax not Paid/Short Paid/ Erroneous Refund/ ITC wrongly availed / Utilized

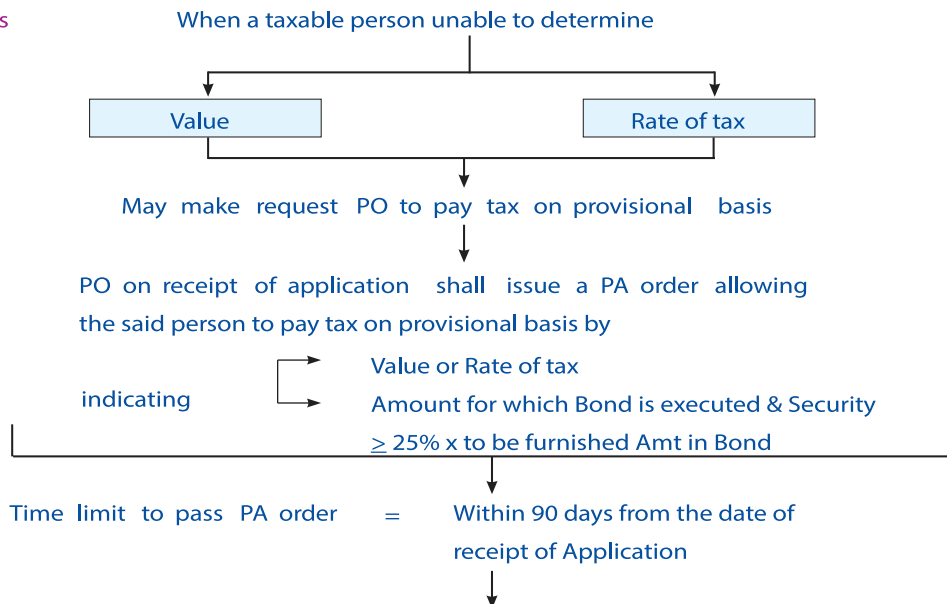
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P.O may initiate action u/s 73/74.

### Sec 59: Self Assessment

Every registered person shall self Assess the taxes payable under this act and furnish a return for each tax period as specified u/s 39.

### Sec 60: Provisional Assessment

#### Analysis



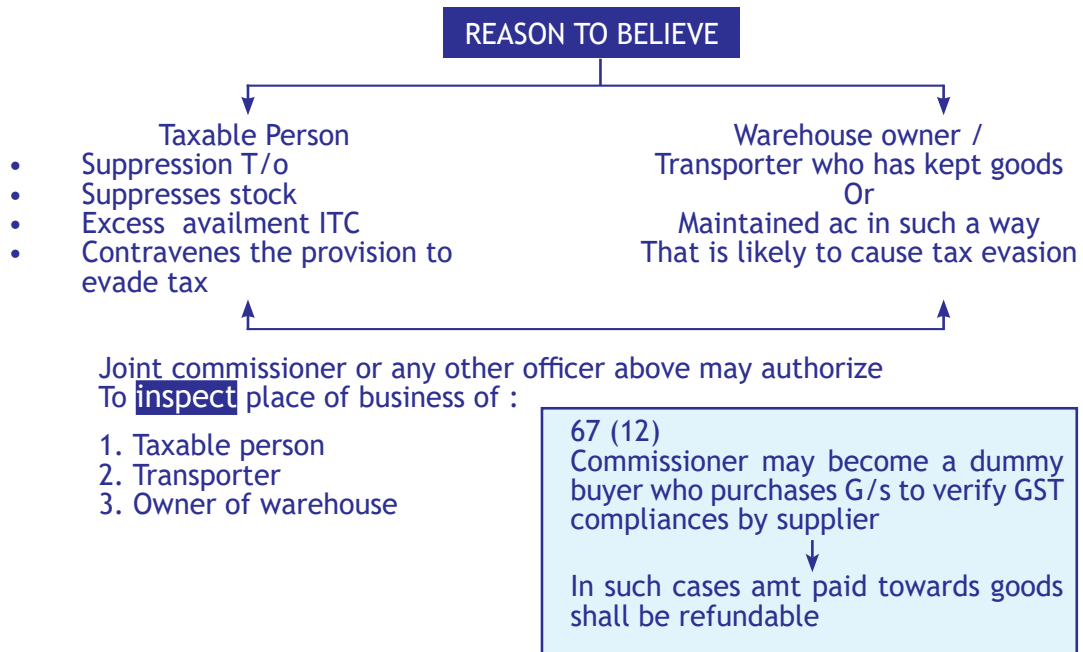
Time limit to pass FA order	6m from the date of communication of PA order
Further Extension granted by Joint Comm/Addl " Comm	6m
Further Extension granted by Commissioner	4 years
Total	5 years

### Sec 64: Summary Assessment

- **Summary Assessment:** When PO has evidences showing tax liability of a person & delay adversely affectes revenue, he shall pass a summary assessment order. (prior apporval from AC/JC)
- **Withdrawal of order:** The Summary Assessment Order may be withdrawn by Additional Commissioner/Joint Commissioner, -
  - (a) on an application filed by taxable person for withdrawal of the summary assessment order within 30 days from the date of receipt of order; or
  - (b) on his own motion, where he finds such order to be erroneous and may instead follow the procedures laid down in section 73 or section 74 to determine the tax liability of such taxable person.
- **Deemed taxable person:** If taxable person is not ascertainable, & such liability O pertains to Supply of goods = Person incharge shall be liable to be assessed.

## POWER OF INSPECTION SEARCH AND SEIZURE

Joint commissioner or any other officer above his rank has



### Search Warrant and its contents.

The written authority to conduct a search is generally called search warrant. The competent authority to issue search warrant is an officer of the rank of Joint Commissioner or above. Search Warrant should contain the following details:

- the violation under the Act,
- the premise to be searched,
- the name and designation of the person authorized for search,
- the name of the issuing officer with full designation along with his round seal,
- date and place of issue,
- serial number of the search warrant,
- period of validity

If a person is arrested for a non-cognizable and bailable offence, the Deputy/ Assistant Commissioner can release him on bail and he will be subject to the same provisions as an officer in-charge of a police station under section 436 of the Code of Criminal Procedure, 1973;

### REFUND

#### Withholding by Commissioner :

If refund is subject matter of appeal or further proceedings likely to affect the revenue adversely.

### DEMAND AND RECOVERY

#### SECTION 80

Tax can paid in Instalments

- Self Assessed Tax = NA
- Demand liabilities = ✓

Application - Commissioner

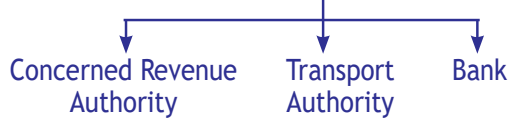
No of Installments = As Commissioner may deem fit  
Max = 24 EMIs

Default in anyone Instalment = Outstanding Bal shall become due & payable immediately

### Sec 83:- Provisional attachment of property

Pending of proceedings under,  
Chapter XII - Assessment  
Chapter XIV - Inspection Search Seizure  
Chapter XV - Demand & Recovery

- Commission shall pass an order DRC - Mentioning details of the property which are attached
- Copy of order shall be sent to



- Also Person whose Property is attached.
- Person can file objection in DRC-22A, if property is not liable to be attached. **within 7 days**  
**(No time limit to file it)**
- If objection is filed commissioner should provide OOBH.
- If commissioner is satisfied



#### Note 1:

Provisional Attachment on movable / immovable property shall be removed only on written instructions from Commissioner to that effect

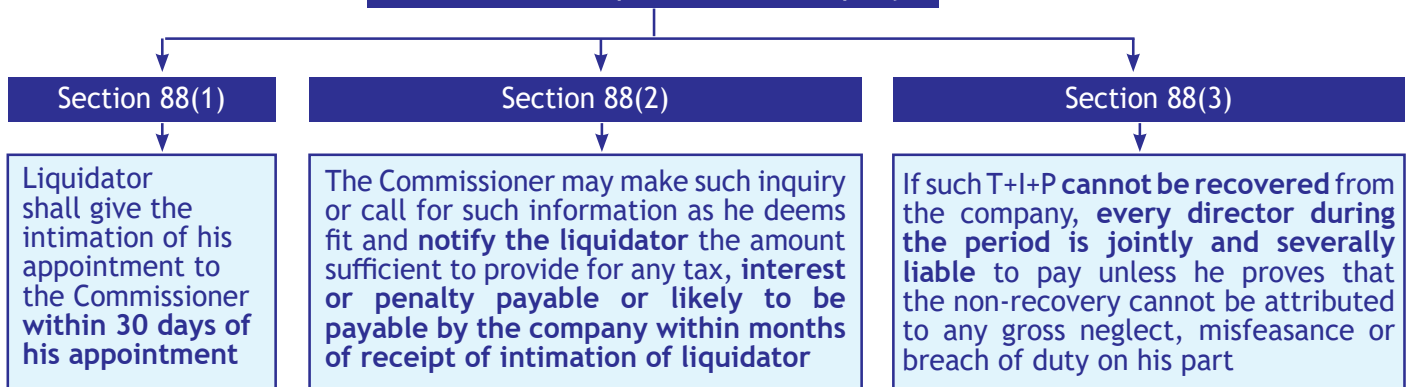
or  
An expiry of period of or from date of issuance of order of provisional attachment of property

Note 2 : Property of a person specified v/s 122(1A) can also be attached a part from taxable person.

W.I.E

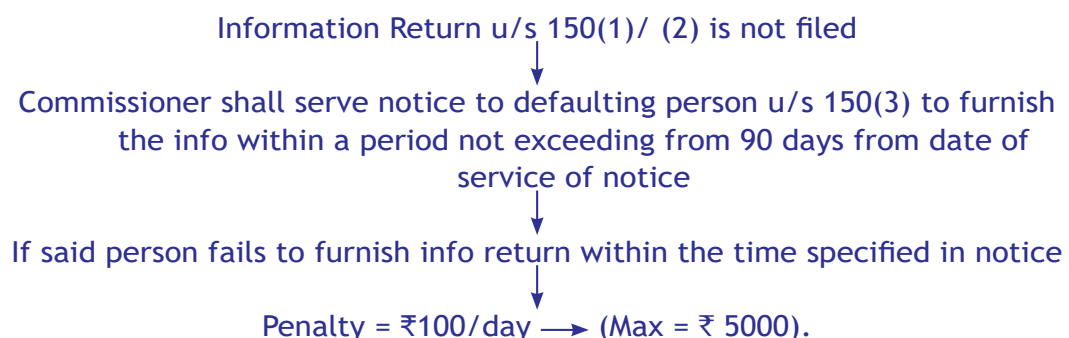
## LIABILITY TO PAY IN CERTAIN CASES

### Section 88 : Liquidation of company



## OFFENCES AND PENALTIES

### Sec 123 : Penalty for failure to furnish information return.



**Section 133**

**OFFENCES COMMITTED BY GST OFFICERS AND CERTAIN OTHER PERSONS (SEC 133)**

**OMISSION/DEFAULT:** - Wilfully discloses any info or contents of return otherwise than:-

- in execution of his duties
- for the purpose of prosecution for an offence

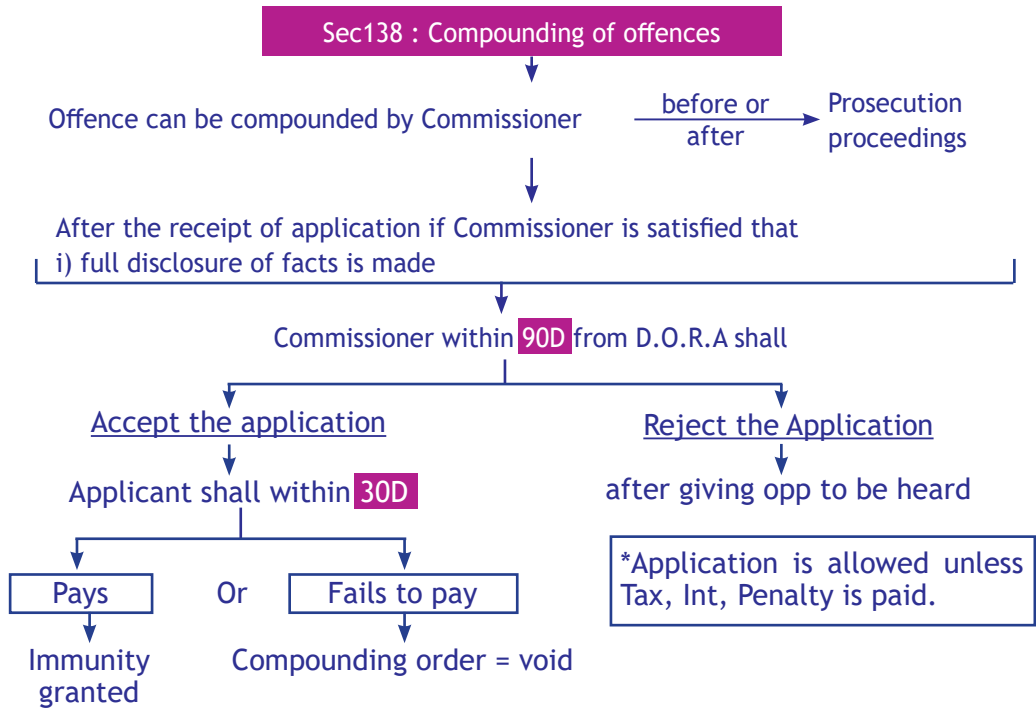
**DEFAULT BY:**

- Any person engaged in collection of Statistic u/s 151 or compilation or computerization or
- Any officer or Central tax having access to info. u/s 150(1) or
- Any person engaged in connection with the provision of service on common portal or agent of common portal

**PUNISHMENT:** - Imprisonment upto 6 months or fine upto 25,000 or both

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    graph TD
      Root[ ] --- GS[Govt. Servant]
      Root --- Other[Other]
      GS --- GSPerm[Permission to = Government be granted]
      Other --- OtherComm[Commissioner]
  
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**APPEAL AND REVISION**

**(Appeal by Commissioner)**

To satisfy himself about legality / propriety

- Commissioner**
- On his own motion
  - On the request of Commissioner from SGST / UTGST Act
  - Time limit : Within 6 months from **Communication of order**
  - Extension : 1 month.
  - No pre-deposit required

- Revisional Authority**
- On his own motion
  - On information received by him
  - On the request of SGST/NTGST Comm., may call for and examine records.  
(Records - includes all records available at the time of examination by RA)

## Section 121 - Orders - against which appeal can not be filed

### Order - against which appeal can not be filed :

- Order of Comm. / Other - for transfer of proceeding from one officer to another officer
- Order of seizure / retention of books, docs etc.
- Order sanctioning prosecution
- Order u/s. 80 related to payment of tax / interest etc. in instalments

### Appellate Authority

i)	Addt. Comm/Joint Comm.	→	Comm. (Appeal)
ii)	Asst. Comm. / D.Comm. or Superintendent	→	Any Officer not below the rank of Joint Comm.

AA shall not refer the case back for fresh adjudication

### Revision Authority

i)	Addt. Comm / Joint Comm.	→	Principal Comm. / Comm.
ii)	Asst. Comm. / D.Comm. or Superintendent	→	J.Comm / Addt. Comm.

### Appeal to AT now allowed to be filed manually

An appeal to the AT may be filed manually in Form GST APL-05/07, along with the relevant documents, only if the Registrar allows the same by issuing special/general order to that effect, subject to such conditions and restrictions as specified in the said order, and in such a case, a provisional acknowledgment shall be issued to the applicant immediately.

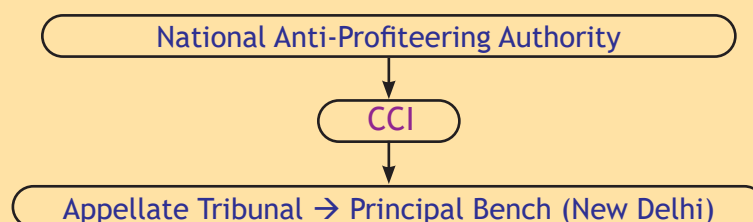
## MISCELLANEOUS PROVISIONS

### Section 159 : Publication of information in respect of persons in certain cases

Section 159 confers powers on the Commissioner for publishing names and other particulars of persons in certain cases.

What type of information can be published?	The name of any person and any other particulars relating to any proceedings or prosecutions under the Act in respect of such person.
Who can publish such information?	Commissioner
When can the information be published?	As it is necessary/expedient in public interest to do so.
What is the limitation on publication of information relating to penalty?	No publication under this section shall be made in relation to any penalty imposed under the Act: <ul style="list-style-type: none"> <li>• until the time for presenting an appeal to the Appellate Authority under section 107 has expired (three months extendable to further one month) without an appeal having been presented; or</li> <li>• the appeal, if presented, has been disposed of</li> </ul>

Principal Bench of Appellate Tribunal shall apart apart from Place of supply matters shall now take up up matters related to Examination of whether ITC availed by RP or Reduction in tax rate actually resulted into commensurate reduction price of good /services supplied by registered person u/s 171(2) instead of CCI (ie Competition Commission of India)



## WAREHOUSING

### Section 61: period for which goods may remain in the warehouse:

S. No.	Class of goods	Period
1.	Goods for use in any 100% EOU/ EHTP/ STP/ warehouse where manufacture or other operations are permitted under section 65	
	(1) Capital goods	Till the clearance of such goods from warehouse
	(ii) Other goods	Till the consumption or clearance of such goods from warehouse
2.	Goods other than 1 above	Till the expiry of 1 year from the date of order permitting deposit of goods in warehouse

\*The principal comm./ Commissioner may extent warehousing period by  $\leq 1$  year at a time.

### Section 58B: Cancellation of license:

- After given OBH, principal Comm./Comm. May cancel the warehouse license if license contravenes any of the provision.
- During pendency of enquiry - Operations of warehouse may be suspended.
- No goods shall be deposited in warehouse during suspension period. Already deposited goods shall continue to be governed by warehouse provision.

Where license is cancelled, warehouse goods shall be

- Removed to another warehouse.
- Cleared for home consumption/ Export.

Within 7 DAYS from service of cancellation order. (+ extension by PO)

### Section 65 & 66: Manufacture and other operations in relation to goods in a warehouse

1. Allowed in Private/ Special bonded warehouse.
2. Permission: Principal Comm./ Comm.
3. Manufacture and Operations are allowed only in

Private Bonded Warehouse & Special Bonded Warehouse.

and

Not public Bonded Warehouse.

4. After manufacturing goods

EXPORT: Duties fully remitted.

CLEARED FOR HC: Supply under GST.

#### Treatment of waste generated during such processes:

