→ P.O issue SC Notice + 100% Penalty.
if not →

→ Person to pay int → Sec 50 → 18%.
↓
Date

Date of Collection to Deposit with govt.

→ OOBH
→ issue Order → S.C Notice + 1 year.
'Speaking'

→ ✱ Section 77 ←

wrongfully Collected & Paid to CG/SG.

- No tax was Due → But still paid → Refund application Can be filed
- Actual IGST to be payable → But paid → $\underbrace{\text{CGST, SGST}}$ will get refund.
- No int. payable on Deposit of IGST.

→ Recovery Proceeding Sec. 78 & 79 :—

Section 78 :— Initiation of recovery proceedings.

(Amt. Payable because of an Order → Pay in Date of order + 3 m → This 3 m. Period can be reduced.
↓
if failed / start recovery proceedings

→ ✱ Section 79 → Recovery of tax ←

P.T.O →

Proper office can adopt one or more of the Methods for recovery of the amounts payable.	> Deduction out of any money owing to Defaulter. > By Detaining and selling the goods belonging to the Defaulter > Recovery from any other Person who ownes money to Defaulter. > Collection by Detention of any movable or immovable property > Recovery through District Collector. > Recovery through Magistrate.
Bonds or any other instruments May be executed towards amt. Due.	Bonds or any similar instruments may be executed towards the Amount Due.

By way of an explanation the scope of Sec. 79 has been expanded to included Distinct Person, which means that recovery Proceeds Can be instituted against any of the Person falling under the Same PAN.

P.t.o →

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Modes of recovery.
Section 79.

(1)(a)
Deduction from money owned by GST Department.

(1)(b)
Sale of Goods under P.O

↓ Detaining & Selling goods.

↓ Auction / e-auction.

↓ P.O Prepare inventory & estimate M. value

↓ Sell only required Quantity of goods

↓ if Person pays amt before notice of auction

↓ Cancel auction & release the Goods.

*** 79(1)(c) → Garnishee Proceedings :– recovery from 3rd Person.**

- P.O → notice in writting to another Person.
  - from whom money is Due to such person. (Debtor)
  - or Holds / subsequently holds. ↓ Money for such Person (Bank A/c)
  - if future Money becomes Due to such Person. (M.F invst. / Insurance)

· if notice issued to post office / Bank , insu. Co. then,
→ No need to produce any passbook , Deposit receipt etc.

· if person receiving notice → fails to pay → Deemed to be Defaulter

· officer issuing notice → Amend / revoke / extend order.

→ Person Discharging Liability → to person in Default
ex → Debtor.
↓
be Personally Liable
↓
to Govt.

Upto Liability Discharged or Tax + int + Penalty.

Lower.

→ Person to whom notice is given → proves nothing is Due.
↓
sec. Does not apply to Him.

→ officer to issue Certificate to payer. Mentioning Details.

* 79 (1)(d):— Recovery by sale of Movable / Immovable property.

→ P.O may Detain → if Property is Detained & Cost of keeping prop. is not Paid.

Sell through auction / e-auction → within 30 days.

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* 79(1)(e) → Recovery as arrears of Land revenue

P.O Prepare Certificate → Send to Collector → shall proceed to recover.

* 79(1)(F) → Recovery or fine imposed by magistrate :-

P.O + app. to → Magistrate.

* RULE 146 → Recovery through execution of a Decree

Amt Payable to Defaulter Under Decree of Civil Court → P.O Send request to Court

ex → Defaulter Court Case Jeet gaya.

* RULE 157 → Recovery through Surety

* RULE 160 → Recovery from Co. in Liquidation
↓
notify Liquidator.

Pay of Tax & Other Amt in Instalments [Sec-80]

application to Commisioner → Allow max 24 monthly installation + int
↓
Call report from Jurisdiction → financial ability.

Default in any instalment → whole amt becomes Due immediatily.

* Insta
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GST
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*

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To be on writ instru

→ P.O → Prepare list
M.P. + Immovable prop. → estimate value as per M.V
↓
order for attachment

In case of attachment / Distraint of:	
• an Immovable property	order shall be affixed on the prop. till the Conformation of sale
• A Movable property	Proper officer shall seize the prop. & take its Custody.

→ Any Person raises Dispute → His Interest
↓
in prop. to be auctioned → P.O to investigate & Postpone sale → then may release prop. or reject the claim.

→ Defaulter Payes
befor notice for auction → Cancellation.

→ Amt. recovered from Auction – Apply towards.

i) Admin Cost
ii) Amt to be recovered
iii) Amt Due & CGST / SGST etc
iv) Surplus to Defaulter.

→ if property to be sold → Neg. instrument or Share
↓
May sell such through brokers.

→ Officer Selling Can't acquire int in it.
→ No selling on Sunday / General Holiday.
→ May seek assistance from polic station.

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* Instalment's not allowed :-

person already Defaulted on GST & recovery process.

Person not allowed installment in preceeding FY.

amt is < ₹25000

* Section 81 :- Transfer of property → valid/void.

Situations / Cases → valid	Situations / Cases → void
i) Made for adequate Consideration ii) without notice of the Pendency of Proceeding iii) without notice of such tax or other sum payable by the said person. iv) with previous permission of the proper officer.	i) Creates a charge on it. ii) Parts with the property.

* sec. 82 → tax to be first charge except in Case of IBC [insolvency & Bankruptcy code.]

* Sec 83 → prov. attachment to protect Revenue in Certain Cases.

prov. attachment → cease in 1 year

$\boxed{\text{GST Rates}}$

* $\boxed{159}$ → prov. attachment of property.

- Commissioner Decides → Pass on order → Send a Copy to revenue or Concerned authority → Place encumbrance → To be removed on writing instructions.

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