

DEMANDS AND RECOVERY

MULTIPLE CHOICE QUESTIONS

1. **Adjudicating authority includes —**
 - (a) Appellate Authority for Advance Ruling, Appellate tribunal or Appellate Authority.
 - (b) Commissioner or Principal Commissioner.
 - (c) Central Board of Indirect taxes and Customs.
 - (d) All of the above
2. **Who has power to appoint officer under CGST Act 2017?**
 - (a) Central Board of Indirect taxes and Customs
 - (b) Officer authorised by CBIC
 - (c) Both (a) or (b)
 - (d) Goods and services tax Appellate Tribunal
3. **Which of the following is not an adjudicating authority under CGST Act, 2017?**
 - (a) Assistant Commissioner of Central Tax
 - (b) Joint Commissioner of Central Tax
 - (c) Principal Commissioner of Central Tax
 - (d) National Anti-Profitteering Authority
4. **Commissioner means the Commissioner of central tax and includes _____**
 - (a) the Principal Commissioner of central tax appointed u/s 3
 - (b) the Commissioner of Integrated tax appointed under the IGST Act
 - (c) Joint Commissioner of Central Tax
 - (d) Both (a) and (b)
5. **Provisions of section 73(1) in respect of issuance of SCN shall be applicable in cases, where any tax has not been paid, short paid, erroneously refunded or input tax credit wrongly availed or utilised for any reasons, other than the reason of—**
 - (a) Fraud
 - (b) Willful-misstatement
 - (c) Suppression of facts
 - (d) All of the above
6. **What is the time limit for issuance of show-cause notice in case of other than fraud, misstatement or suppression.**
 - (a) At least 3 months prior to issue of adjudication order.
 - (b) At most 1 month prior to issue of adjudication order.
 - (c) At least 6 months prior to issue of adjudication order.

- (d) At least 2 months prior to issue of adjudication order.
7. The time limit for issuance of notice u/s 73 is _____ from the due date of filing Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund.
- (a) 2 years and 11 months
 (b) 2 years and 9 months
 (c) 2 years and 6 months
 (d) 2 years and 10 months
8. The time limit for issuance of show-cause notice u/s 74 in case of fraud, misstatement or suppression is _____.
- (a) At least 3 months prior to issue of adjudication order.
 (b) At most 1 month prior to issue of adjudication order.
 (c) At least 6 months prior to issue of adjudication order.
 (d) At least 2 months prior to issue of adjudication order.
9. In case of non-payment of self-assessed tax and the amount collected as representing the tax, the only opportunity for paying the same without incurring any penalty is, if it is paid, with interest, within _____.
- (a) 30 days from the due date of payment
 (b) 45 days from the due date of payment
 (c) 60 days from the due date of payment
 (d) 90 days from the due date of payment
10. What is the maximum amount of demand for which the officer can issue an order u/s 73 of the CGST Act, 2017 ?
- (a) Amount of tax + interest + penalty of 10% of tax.
 (b) Amount of tax + interest + penalty of 10% of tax or ₹ 10,000/- whichever is higher
 (c) ₹ 10,000/-
 (d) Amount of tax + interest + penalty of 10% of tax or ₹ 10,000/- whichever is lower.
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11. XYZ Ltd. has received a show cause notice under section 73 on 25-12-2024 demanding tax amounting ₹ 2,50,000 and interest amounting ₹ 22,500 and penalty amounting ₹ 25,000. XYZ Ltd. decided not to contest the show cause notice and deposit the necessary amount on 30-12-2024 so that the proceedings are concluded. Determine the amount to be deposited so that the proceeding is concluded.
- (a) ₹ 2,50,000
 (b) ₹ 2,72,500
 (c) ₹ 2,97,500
 (d) ₹ 2,75,000
12. XYZ Ltd. has received a show cause notice under section 74 on 25-12-2024 demanding tax amounting ₹ 2,50,000 and interest amounting ₹ 22,500 and penalty amounting ₹ 2,50,000. XYZ Ltd. decided not to contest the show cause notice and deposit the necessary amount on 30-12-2024 so that the proceedings are concluded. Determine the amount to be deposited so that the proceeding is concluded.
- (a) ₹ 2,50,000
 (b) ₹ 2,72,500
 (c) ₹ 2,97,500
 (d) ₹ 3,35,000



13. The time limit for issuance of show-cause notice u/s 74 is _____ from the due date of filing Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund.
- (a) 4 years and 11 months
 - (b) 4 years and 6 months
 - (c) 4 years and 9 months
 - (d) 4 years and 10 months
14. The person chargeable with tax may, before service of notice u/s 74(1), pay the amount of tax along with interest payable u/s 50 and a penalty equivalent to _____ on the basis of his own ascertainment of such tax.
- (a) 15% of the tax amount
 - (b) 25% of the tax amount
 - (c) 50% of the tax amount
 - (d) 100% of the tax amount
15. Where any person to whom notice is issued u/s 74 of the CGST Act, 2017, pays the said tax along with interest payable u/s 50 and a penalty equivalent to _____ of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.
- (a) 15% of the tax amount, within 45 days
 - (b) 25% of the tax amount, within 30 days
 - (c) 50% of the tax amount, within 45 days
 - (d) 100% of the tax amount, within 30 days
16. What is the amount of penalty in case involving fraud, if tax amount, along with the interest paid within 30 days of communication of adjudication order?
- (a) 15% of the tax amount
 - (b) 25% of the tax amount
 - (c) 50% of the tax amount
 - (d) 100% of the tax amount
17. Adjudication order in pursuance of Appellate Authority/ Appellate Tribunal/ Court's direction shall be issued within _____ from the date of communication of the said direction.
- (a) 2 years
 - (b) 1 years
 - (c) 3 years
 - (d) 4 years
18. The proper officer, in his order, shall set out the relevant facts and the basis of his decision. Thus, Adjudication order should be a _____.
- (a) Provisional order
 - (b) Final order
 - (c) Interim order
 - (d) Speaking order
19. Whether appellate authority/ Tribunal/ Court can modify the amount of tax, interest and penalty as determined by the proper officer?
- (a) Yes
 - (b) No
 - (c) At Proper officer's discretion
 - (d) At Commissioner's discretion
20. In which cases, exclusion of certain periods shall be made in computing time limit (3years/5years) for passing Adjudication Order?
- (a) Where Appellate authority decision is prejudicial to the interest of the revenue in some other proceedings and an appeal to the Appellate Tribunal against such decision is pending, then the period spent between the two dates of decision shall be excluded.



- (b) Where Appellate Tribunal decision is prejudicial to the interest of the revenue in some other proceedings and an appeal to the High Court against such decision is pending, then the period spent between the two dates of decision shall be excluded.
- (c) Where High Court its decision is prejudicial to the interest of the revenue in some other proceedings and an appeal to the Supreme Court against such decision is pending, then the period spent between the two dates of decision shall be excluded.
- (d) All of the above

21. What is the monetary limit of the amount of Central tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 73 and 74 of CGST Act, if Superintendent of Central Tax is Proper Officer ?

- (a) Not exceeding ₹ 20 lakhs
- (b) Not exceeding ₹ 10 lakhs
- (c) Above ₹ 10 lakhs not exceeding ₹ 1 crores
- (d) Above ₹ 20 lakhs not exceeding ₹ 2 crores

22. What is the monetary limit of the amount of Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 20 of IGST Act, if Superintendent of Central Tax is the proper officer?

- (a) Not exceeding ₹ 20 lakhs
- (b) Not exceeding ₹ 10 lakhs

- (c) Above ₹ 10 lakhs not exceeding ₹ 1 crores
- (d) Above ₹ 20 lakhs not exceeding ₹ 2 crores

23. What is the monetary limit of the amount of Central tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 73 and 74 of CGST Act, if Deputy or Assistant Commissioner of Central Tax is the proper officer?

- (a) Not exceeding ₹ 20 lakhs
- (b) Above ₹ 1 crores without any limit
- (c) Above ₹ 10 lakhs not exceeding ₹ 1 crores
- (d) Above ₹ 20 lakhs not exceeding ₹ 2 crores

24. What is the monetary limit of the amount of Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 20 of IGST Act, if Deputy or Assistant Commissioner of Central Tax is the proper officer ?

- (a) Not exceeding ₹ 20 lakhs
- (b) Above ₹ 2 crores without any limit
- (c) Above ₹ 10 lakhs not exceeding ₹ 1 crores
- (d) Above ₹ 20 lakhs not exceeding ₹ 2 crores

25. What is the monetary limit of the amount of Central tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central tax wrongly availed or utilized for issuance of show



cause notices and passing of orders u/s 73 and 74 of CGST Act, if Additional or Joint Commissioner of Central Tax if is the proper officer?

- (a) Above ₹ 2 crores without any limit
- (b) Above ₹ 1 crores without any limit
- (c) Above ₹ 10 lakhs not exceeding ₹ 1 crores
- (d) Above ₹ 20 lakhs not exceeding ₹ 2 crores

26. What is the monetary limit of the amount of Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 20 of IGST Act, if Additional or Joint Commissioner of Central Tax if is the proper officer?

- (a) Above ₹ 2 crores without any limit
- (b) Above ₹ 1 crores without any limit
- (c) Above ₹ 10 lakhs not exceeding ₹ 1 crores
- (d) Above ₹ 20 lakhs not exceeding ₹ 2 crores

27. What is the relevant date for issuing show-cause notice under section 73(1) of the CGST Act 2017, if Mr. Y has made a short payment of tax during the period between 01-07-2024 and 31-12-2024?

- (a) Notice shall be issued on or before 31-10-2028
- (b) Notice shall be issued on or before 30-09-2028
- (c) Notice shall be issued after 30-09-2028
- (d) Notice shall be issued on or before 30-09-2030

28. What is the relevant date for issuing show-cause notice u/s 74(1) of the CGST Act 2017, if Mr. Z has made a short payment of tax during the period between 01-09-2024 and 31-01-2025?

- (a) Notice shall be issued on or before 30-09-2028
- (b) Notice shall be issued after 30-09-2030.
- (c) Notice shall be issued on or before 30-06-2030
- (d) Notice shall be issued on or before 30-09-2030

29. The time limit for issuance of adjudication order u/s 76 is _____ from the date of issue on notice.

- (a) 3 months
- (b) 6 months
- (c) One year
- (d) 90 days

30. Where issuance of order by the proper officer u/s 76 is stayed by an order of court or Appellate tribunal, whether the period of such stay shall be excluded in computing the period of one year?

- (a) Yes
- (b) No
- (c) At proper officer's discretion
- (d) At Commissioner's discretion

31. Whether opportunity of personal hearing u/s 76 shall be granted to the person chargeable with tax or penalty or any adverse decision without any written request during adjudication proceedings?

- (a) Yes
- (b) No
- (c) At proper officers discretion

(d) None of the above

32. What is the maximum number of times a hearing can be adjourned?

(a) 1

(b) 3

(c) 5

(d) None of the above

33. Whether the amount of tax, interest and penalty demanded in the order can exceed the amount specified in the Notice?

(a) Yes

(b) No

(c) At proper officers discretion

(d) None of the above

34. Where any penalty is imposed u/s 73 or 74, can penalties under any other provisions of the Act be imposed in respect of same adjudication proceedings?

(a) Yes

(b) No

(c) At proper officers discretion

(d) None of the above

35. Any amount of tax collected shall be deposited to the credit of the Central or State Government:

(a) Only when the supplies are taxable

(b) Regardless of whether the supplies in respect of which such amount was collected are taxable or not

(c) Only when the supplies are not taxable

(d) None of the above

36. Is there any time limit for issue of notice u/s 76 in cases where tax collected but not paid?

(a) No time limit

(b) At least 3 months prior to issue of adjudication order.

(c) At most 1 month prior to issue of adjudication order.

(d) At least 6 months prior to issue of adjudication order.

37. Where any surplus is left after adjustment u/s 76(9), the amount of such surplus shall be refunded to—

(a) The person who has collected such amount.

(b) The person who has paid such amount.

(c) The person who has borne the incidence of such amount.

(d) None of the above

38. Where any surplus is left after adjustment u/s 76(9), the amount of such surplus shall be—

(a) Credited to the Consumer Welfare Fund.

(b) Refunded to the person who has borne the incidence of such amount.

(c) 50% credited to consumer welfare fund and 50% refunded to the person who has borne the incidence of such amount.

(d) Either (a) or (b)

39. The time limit for payment of tax demand is _____ from the date of service of the order.

(a) 3 months

(b) 90 days

(c) 6 months

(d) 1 year

40. The time limit for payment of tax demand is _____ from the date of service of the order.



- (a) 3 months
- (b) 90 days
- (c) 6 months
- (d) 1 year

41. When the proper officer can demand amount payable by a taxable person to the government, prior to the expiry of 3 months from the date of service of order passed under this Act?

- (a) Where any direction is issued to the proper officer by the Commissioner.
- (b) Where any direction is issued to the proper by Court, Appellate Tribunal or Authority.
- (c) Where the proper considers it is expedient to protect the interest of revenue.
- (d) Either (a) or (b)

42. Which are the modes of recovery u/s 79 of CGST Act, 2017?

- (a) Recovery by deduction from any money owned.
- (b) Recovery by sale of goods under the control of proper officer.
- (c) Garnishee proceedings
- (d) All of the above

43. What happens if a taxable person has paid CGST & SGST or, as the case may be, CGST & UTGST (in SGST / UTGST Act) on a transaction considered by him to be an intra-state supply but which is subsequently held to be an inter-state supply?

- (a) Seek refund
- (b) Adjust against future liability
- (c) Take re-credit
- (d) File a suit for recovery

44. In which cases garnishee shall not be personally liable?

- (a) Where the money demanded/any part thereof was not due to the person in default.
- (b) Where he did not hold any money for/on account of the person in default, at the time the notice was served on him.
- (c) Where the money demanded or any part thereof, is not likely to become due to the said person/be held for/on account of such person.
- (d) All of the above

45. Any amount realised from the sale of goods, movable or immovable property shall be first apportioned against—

- (a) the amount to be recovered.
- (b) the administration cost of the recovery process.
- (c) any other amount due from defaulter under the CGST, SGST, UTGST or IGST Act.
- (d) any of the above

46. How the proper officer shall sell the property, where the property to be sold is a negotiable instruments or a share in corporation?

- (a) Sell such instrument or a share through private placement .
- (b) Sell such instrument or a share through tender.
- (c) Sell such instrument or a share through a broker.
- (d) All of the above

47. If the amount payable or the cost of the distress or keeping of the property, remains unpaid for a period of _____ next after

any such distress, the proper officer may cause the said property to be sold [through auction including e-auction].

- (a) 45 days
- (b) 30 days
- (c) 15 days
- (d) 3 months

48. What happens if the amount recovered u/s 79(3) is less than the amount due to the Central Government and State Government?

- (a) The amount recovered shall firstly credited to the account of the Central Government then balance if any, to the State Government.
- (b) The amount recovered shall firstly credited to the account of the State Government then balance if any, to the Central Government.
- (c) The amount recovered shall be credited to the account of the respective Governments shall be in proportion to the amount due to each such Government.
- (d) The amount recovered shall be credited to the account of the respective Governments equally.

49. What are the consequences, if there is default in payment of any one installment on its due date?

- (a) The whole outstanding balance payable on such date shall become due and payable for with.
- (b) The whole outstanding balance payable on such date shall, without any further notice being served on the person, be liable for recovery.
- (c) Both (a) and (b)
- (d) None of the above

50. In which cases deferred payment/payment in installments shall not be allowed?

- (a) Where the taxable person has already defaulted on the payment of any amount under CGST, IGST, UTGST or the SGST Act, 2017, for which the recovery process is on.
- (b) Where the taxable person has not been allowed to make payment in installments in the preceding financial year under the CGST, IGST, UTGST or the SGST Act, 2017.
- (c) Where the amount for which installment facility is sought is less than ₹ 25,000.
- (d) All of the above

51. Payment of amount due in installments shall not be allowed, where the amount for which installment facility is sought is _____.

- (a) Less than ₹ 25,000
- (b) More than ₹ 50,000
- (c) Less than ₹ 50,000
- (d) More than ₹ 20,000

52. In which cases charge created on property or transfer of property by any person during the pendency of a proceedings under the CGST Act shall be regarded as void?

- (a) If such charge or transfer is made for adequate consideration.
- (b) If such charge or transfer is made with the permission of the proper officer.
- (c) If such charge or transfer is made to defrauding the Government revenue.
- (d) If such charge or transfer is made in good faith.



53. Provisional attachment shall cease to have effect after the expiry of a period of _____ from the date when provisional attachment order is made.
- (a) Three years
 - (b) One year
 - (c) Two years
 - (d) Five years
54. In case of provisional attachment, when the property of perishable or hazardous nature can be released?
- (a) If the taxable person pays an amount equivalent to the market price of such property.
 - (b) If the taxable person pays the amount that is or may become payable by him.
 - (c) Higher of (a) or (b)
 - (d) Lower of (a) or (b)
55. in case of provisional attachment of property, the encumbrance on the said movable/ immovable property shall be removed only _____
- (a) on the written instructions from the Commissioner to that effect
 - (b) on expiry of a period of 1 year from the date of issuance of order of provisional attachment of property.
 - (c) Earlier of (a) or (b)
 - (d) Later of (a) or (b)
56. Whether a taxable person who has paid IGST on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply is required to pay interest?
- (a) Yes
 - (b) No
 - (c) At proper officer's discretion
 - (d) None of the above
57. The following amounts due cannot be paid in installments,—
- (a) Self-assessed tax shown in the return
 - (b) Short paid tax for which notice has been issued u/s 74 of the CGST Act, 2017
 - (c) Short paid tax for which notice has been issued u/s 73 of the CGST Act, 2017
 - (d) None of the above.
58. Maximum number of monthly installments permissible u/s 80 is:
- (a) 36
 - (b) 12
 - (c) 48
 - (d) 24
59. Which of the following officer has the power to grant permission for payment of tax in installment?
- (a) Commissioner
 - (b) Chief Commissioner
 - (c) Assistant Commissioner
 - (d) Joint Commissioner
60. Which of the following acts by a person are treated as void when it is done with intention of defrauding government revenue after any amount has become due from him?
- (a) Creates charge on property in favour of other person
 - (b) Parts with the property belonging to him in favour of other person
 - (c) Parts with the property in his possession in favour of other person
 - (d) All of the above

61. Who is competent authority to pass an order of provisional attachment?
- (a) Deputy Commissioner
 - (b) Commissioner
 - (c) GST Council
 - (d) Assistant Commissioner
62. Provisional attachment can be made under section 83 :
- (a) During the pendency of proceedings
 - (b) After completion of proceedings
 - (c) After 3 attempts to recover dues
 - (d) Only if there is risk of delinquency in payment of dues
63. When Commissioner can issue a fresh notice to recover the Government dues?
- (a) Demand amount is enhanced
 - (b) Demand amount is reduced
 - (c) Both (a) and (b)
 - (d) None of the above
64. When Commissioner is not required to serve fresh notice to recover the Government dues?
- (a) Demand amount is reduced
 - (b) Demand amount is enhanced
 - (c) Either (a) and (b)
 - (d) None of the above
65. Who can issue fresh notice for enhanced demand by appeal, revision of application or other proceedings:
- (a) Commissioner
 - (b) Assistant Commissioner
 - (c) Joint Commissioner
 - (d) Any of above
66. If it is expedient in the interest of the revenue, can the proper officer after recording reasons in writing, require a taxable person to make payment of tax demand within shorter period as may be specified by him?
- (a) Yes
 - (b) No
 - (c) With prior permission of not below the rank of Joint Commissioner
 - (d) None of the above
67. Under Rule 142(3) where the person concerned makes payment of the amount referred to in section 129(1) within _____ of detention or seizure of the goods and conveyance, he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an order in FORM GST DRC-05 concluding the proceedings in respect of the said notice.
- (a) 30 days
 - (b) 15 days
 - (c) 14 days
 - (d) 7 days



ANSWERS TO MCQ'S

Question No.	Answer
1.	<p>(b) According to Section 2(4), "Adjudicating authority" means any authority, appointed or authorised to pass any order or decision under this Act, but does not include—</p> <ul style="list-style-type: none"> ➤ Central Board of Indirect Taxes and Customs, ➤ Revisional Authority, ➤ Authority for Advance Ruling, ➤ Appellate Authority for Advance Ruling, ➤ Appellate Authority, ➤ Appellate Tribunal; and ➤ the Authority referred to in Section 171(2) of the Act i.e. National Anti-Profiteering Authority.
2.	<p>(c) The Board may, in addition to the officers as may be notified by the Government u/s 3, appoint such persons as it may think fit to be the officers under this Act.</p>
3.	<p>(d) According to Section 2(4), "Adjudicating authority" means any authority, appointed or authorised to pass any order or decision under this Act, but does not include—</p> <ul style="list-style-type: none"> ➤ Central Board of Indirect Taxes and Customs, ➤ Revisional Authority, ➤ Authority for Advance Ruling, ➤ Appellate Authority for Advance Ruling, ➤ Appellate Authority, ➤ Appellate Tribunal; and ➤ the Authority referred to in Section 171(2) of the Act i.e. National Anti-Profiteering Authority.
4.	<p>(d) "Commissioner" means the Commissioner of central tax and includes the Principal Commissioner of central tax appointed u/s 3 and the Commissioner of Integrated tax appointed under the IGST Act.</p>
5.	<p>(d) According to Section 73 (1), where it appears to the proper officer that any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilized for any reason, other than the reason of fraud or any wilful-misstatement or suppression of facts to evade tax, he shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilised input tax credit, requiring him to show cause as to why he should not pay the amount specified in the notice along with interest payable thereon u/s 50 and a penalty leviable under the provisions of this Act or the rules made thereunder.</p>

6.	(a)	The proper officer shall issue the notice u/s 73(1) at least three months prior to the time limit specified for issuance of adjudication order.
7.	(b)	The time limit for issuance of notice u/s 73 is 2 years and 9 months from the due date of filing Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund.
8.	(c)	The proper officer shall issue the notice u/s 74(1) at least six months prior to the time limit specified for issuance of adjudication order.
9.	(a)	In case of non-payment of self-assessed tax and the amount collected as representing the tax, the only opportunity for paying the same without incurring any penalty is, if it is paid, with interest, within 30 days from the due date of payment.
10.	(b)	The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to 10% of tax or ₹ 10,000/-, whichever is higher, due from such person.
11.	(b)	XYZ Ltd. has to deposit the tax and interest thereon amounting ₹ 2,72,500 and demand proceedings shall stand concluded.
12.	(d)	Where any person chargeable with tax pays the tax along with interest payable u/s 50 and a penalty equivalent to 25% of such tax within 30 days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded. Thus XYZ Ltd. has to deposit tax amounting ₹ 2,50,000 + Interest amounting ₹ 22,500 and penalty amounting 25% of ₹ 2,50,000 = ₹ 62,500 in aggregate ₹ 3,35,000 and the proceedings shall stand concluded.
13.	(b)	The time limit for issuance of show-cause notice u/s 74 is 4 years and 6 months from the due date of filing Annual Return for the Financial Year to which the demand pertains or from the date of erroneous refund.
14.	(a)	The person chargeable with tax may, before service of notice u/s 74(1), pay the amount of tax along with interest payable u/s 50 and a penalty equivalent to 15% of the tax amount on the basis of his own ascertainment of such tax.
15.	(b)	Where any person to whom notice is issued u/s 74 of the CGST Act, 2017, pays the said tax along with interest payable u/s 50 and a penalty equivalent to 25% of the tax amount, within 30 days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.
16.	(c)	Where any person served with an adjudication order pays the tax along with interest payable thereon under Section 50 and a penalty equivalent to 50% of such tax within 30 days of communication of the order, all proceedings in respect of the said notice shall be deemed to be concluded.

17.	(a)	Adjudication order in pursuance of Appellate Authority/ Appellate Tribunal/ Court's direction shall be issued within two years from the date of communication of the said direction.
18.	(d)	The proper officer, in his order, shall set out the relevant facts and the basis of his decision. Thus, Adjudication order should be a speaking order.
19.	(a)	The appellate authority/ Tribunal/ Court can modify the amount of tax, interest and penalty as determined by the proper officer.
20.	(d)	An issue on which the Appellate Authority or the Appellate Tribunal or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an appeal to the Appellate Tribunal or the High Court or the Supreme Court against such decision of the Appellate Authority or the Appellate Tribunal or the High Court is pending, the period spent between the date of the decision of the Appellate Authority and that of the Appellate Tribunal or the date of decision of the Appellate Tribunal and that of the High Court or the date of the decision of the High Court and that of the Supreme Court shall be excluded in computing the period of making adjudication order where proceedings are initiated by way of issue of a show cause notice under the sections 73 and 74 of the Act.
21.	(b)	The monetary limit of the amount of Central tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 73 and 74 of CGST Act, if Superintendent of Central Tax is Proper Officer is not exceeding ₹ 10 lakhs.
22.	(a)	The monetary limit of the amount of Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 20 of IGST Act, if Superintendent of Central Tax is the proper officer is not exceeding ₹ 20 lakhs.
23.	(c)	The monetary limit of the amount of Central tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 73 and 74 of CGST Act, if Deputy or Assistant Commissioner of Central Tax is the proper officer is above ₹ 10 lakhs not exceeding ₹ 1 crores.
24.	(d)	The monetary limit of the amount of Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 20 of IGST Act, if Deputy or Assistant Commissioner of Central Tax is the proper officer is above ₹ 20 lakhs not exceeding ₹ 2 crores.
25.	(b)	The monetary limit of the amount of Central tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Central tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 73 and 74 of

		CGST Act, if Additional or Joint Commissioner of Central Tax if is the proper officer is above ₹ 1 crores without any limit.
26.	(a)	The monetary limit of the amount of Integrated tax (including cess) not paid or short paid or erroneously refunded or input tax credit of Integrated tax wrongly availed or utilized for issuance of show cause notices and passing of orders u/s 20 of IGST Act, if Additional or Joint Commissioner of Central Tax if is the proper officer above ₹ 2 crores without any limit.
27.	(b)	The relevant date for issuing show-cause notice u/s 73(1) of the CGST Act 2017, if Mr. Y has made a short payment of tax during the period between 01-07-2024 and 31-12-2024 is 30-09-2028.
28.	(c)	The relevant date for issuing show-cause notice u/s 74(1) of the CGST Act 2017, if Mr. Z has made a short payment of tax during the period between 01-09-2024 and 31-01-2025 is 30-06-2030.
29.	(c)	The time limit for issuance of adjudication order u/s 76 is one year from the date of issue on notice.
30.	(a)	According to Section 76(7), where the issuance of order is stayed by an order of the court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of one year.
31.	(b)	According to Section 76(5), an opportunity of hearing shall be granted where a request is received in writing from the person to whom the notice was issued to show cause.
32.	(b)	The proper officer shall, if sufficient cause is shown by the person chargeable with tax, grant time to the said person and adjourn the hearing for reasons to be recorded in writing. However, no such adjournment shall be granted for more than three times to a person during the proceedings.
33.	(b)	The amount of tax, interest and penalty demanded in the order shall not be in excess of the amount specified in the notice and no demand shall be confirmed on the grounds other than the grounds specified in the notice.
34.	(b)	Where any penalty is imposed u/s 73 or section 74, no penalty for the same act or omission shall be imposed on the same person under any other provision of this Act.
35.	(b)	According to Section 76, every person who has collected from any other person any amount as representing the tax under this Act and has not paid the said amount to the Government, shall forthwith pay the said amount to the Government, irrespective of whether the supplies in respect of which such amount was collected are taxable or not.

36.	(a)	No time limit has been specified for issue of notice u/s 76 in cases where tax collected but not paid.
37.	(c)	Where any surplus is left after the adjustment u/s 76(9), the amount of such surplus shall either be credited to the Fund or refunded to the person who has borne the incidence of such amount.
38.	(d)	Where any surplus is left after the adjustment u/s 76(9), the amount of such surplus shall either be credited to the Fund or refunded to the person who has borne the incidence of such amount.
39.	(a)	According to Section 78, any amount payable by a taxable person in pursuance of an order passed under this Act shall be paid by such person within a period of three months from the date of service of such order failing which recovery proceedings shall be initiated.
40.	(a)	According to Section 78, any amount payable by a taxable person in pursuance of an order passed under this Act shall be paid by such person within a period of three months from the date of service of such order failing which recovery proceedings shall be initiated.
41.	(c)	Where the proper officer considers it expedient in the interest of revenue, he may, for reasons to be recorded in writing, require the said taxable person to make such payment within such period less than a period of three months as may be specified by him.
42.	(d)	Recovery by deduction from any money owned, Recovery by sale of goods under the control of proper officer, Garnishee proceedings are some of the modes of recovery u/s 79.
43.	(a)	A registered person who has paid the Central tax and State tax or, as the case may be, the Central tax and the Union territory tax on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall be refunded the amount of taxes so paid in such manner and subject to such conditions as may be prescribed.
44.	(d)	Where garnishee proves to the satisfaction of the officer issuing the notice that the money demanded or any part thereof was not due to the person in default or that he did not hold any money for or on account of the person in default, at the time the notice was served on him, nor is the money demanded or any part thereof, likely to become due to the said person or be held for or on account of such person, nothing contained in this section shall be deemed to require the person on whom the notice has been served to pay to the Government any such money or part thereof.
45.	(b)	The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall— (i) first, be appropriated against the administrative cost of the recovery process;

		<p>(ii) next, be appropriated against the amount to be recovered;</p> <p>(iii) next, be appropriated against any other amount due from the defaulter under the CGST Act or the IGST Act or the UTGST Act or any of the SGST Act and the rules made thereunder; and</p> <p>(iv) any balance, be paid to the defaulter.</p>
46.	(c)	Where the property to be sold is a negotiable instrument or a share in a corporation, the proper officer may, instead of selling it by public auction, sell such instrument or a share through a broker and the said broker shall deposit to the Government so much of the proceeds of such sale, reduced by his commission, as may be required for the discharge of the amount under recovery and pay the amount remaining, if any, to the owner of such instrument or a share.
47.	(b)	The proper officer may, in accordance with the rules to be made in this behalf, distrain any movable or immovable property belonging to or under the control of such person, and detain the same until the amount payable is paid; and in case, any part of the said amount payable or of the cost of the distress or keeping of the property, remains unpaid for a period of 30 days next after any such distress, may cause the said property to be sold [through auction including e-auction] and with the proceeds of such sale, may satisfy the amount payable and the costs including cost of sale remaining unpaid and shall render the surplus amount, if any, to such person.
48.	(c)	Where the amount recovered is less than the amount due to the Central Government and State Government, the amount to be credited to the account of the respective Governments shall be in proportion to the amount due to each such Government.
49.	(c)	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.
50.	(d)	<p>The deferred payment facility shall not be allowed where—</p> <p>(a) the taxable person has already defaulted on the payment of any amount under CGST/ IGST/ UTGST Act, 2017 or any of the SGST Act, 2017, for which the recovery process is on;</p> <p>(b) the taxable person has not been allowed to make payment in instalments in the preceding financial year under the CGST/IGST/UTGST Act, 2017 or any of the SGST Act, 2017;</p> <p>(c) the amount for which instalment facility is sought is less than ₹ 25,000.</p>
51.	(a)	Payment of amount due in installments shall not be allowed, where the amount for which installment facility is sought is ₹ 25,000.
52.	(c)	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.
53.	(b)	Provisional attachment shall cease to have effect after the expiry of a period of one year from the date when provisional attachment order is made.
54.	(d)	Where the property attached is of perishable or hazardous 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, on proof of payment.
55.	(c)	The Commissioner shall send a copy of the order of attachment in FORM GST DR-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 or on expiry of a period of one year from the date of issuance of provisional attachment order, whichever is earlier, and a copy of such order shall also be sent to the person whose property is being attached u/s 83.
56.	(b)	No interest can be demanded in such case.
57.	(a)	Self assessed tax cannot be paid in installment.
58.	(d)	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 24, subject to payment of interest u/s 50 and subject to such conditions and limitations as may be prescribed.
59.	(a)	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 u/s 50 and subject to such conditions and limitations as may be prescribed
60.	(d)	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.
61.	(b)	Where during the pendency of any proceedings u/s 62 or 63 or 64 or 67 or 73 or 74, 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 in such manner as may be prescribed.
62.	(a)	Where during the pendency of any proceedings u/s 62 or 63 or 64 or 67 or 73 or 74, 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 in such manner as may be prescribed.
63.	(a)	Where such Government dues are enhanced in 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.
64.	(a)	Where such Government dues are reduced in 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.
65.	(a)	Commissioner can issue fresh notice for enhanced demand by appeal, revision of application or other proceedings:
66.	(a)	Where the proper officer considers it expedient in the interest of revenue, he may, for reasons to be recorded in writing, require the said taxable person to make such payment within such period less than a period of three months as may be specified by him.
67.	(c)	Rule 142(3): Where the person concerned makes payment of the amount referred to in section 129(1) within 14 days of detention or seizure of the goods and conveyance, he shall intimate the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an order in FORM GST DRC-05 concluding the proceedings in respect of the said notice.

