

CHAPTER XVIII
DEMANDS AND RECOVERY

18.1 Notice and order for demand of amounts payable under the Act.. [Rule 142]

Rule 142(1)	01.07.2017 to 31.03.2019	(1) The proper officer shall serve, along with the <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in FORM GST DRC-01,</td> </tr> <tr> <td>(b)</td> <td>statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in FORM GST DRC-02,</td> </tr> </table> <p style="margin-left: 20px;">specifying therein the details of the amount payable.</p>	(a)	notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in FORM GST DRC-01 ,	(b)	statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in FORM GST DRC-02 ,
(a)	notice under sub-section (1) of section 73 or sub-section (1) of section 74 or sub-section (2) of section 76, a summary thereof electronically in FORM GST DRC-01 ,					
(b)	statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in FORM GST DRC-02 ,					
Rule 142(2)	01.07.2017 to 31.03.2019	Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, he shall inform the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in FORM GST DRC-04 .				
Rule 142(3)	01.07.2017 to 31.03.2019	Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), 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.				
Rule 142(4)	01.07.2017 to 31.03.2019	The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be in FORM GST DRC-06 .				
Rule 142(5)	01.07.2017 to 18.06.2018	A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.				

	19.06.2018 to 09.09.2018	A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 ¹ [or section 129 or section 130] shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax. 1. Inserted with effect from 19 th June, 2018 vide Notification No. 28/2018 – Central Tax dated 19th June, 2018.
	10.09.2018 to 30.12.2018	A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 ¹ [or section 125] or section 129 or section 130 shall be uploaded electronically in FORM GST DRC-07 , specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax. 1. Inserted with effect from 10 th September, 2018 vide Notification No. 48/2018 – Central Tax dated 10th September, 2018.
	31.12.2018 To 31.03.2019	A summary of the order issued under sub-section (9) of section 73 or sub-section (9) of section 74 ¹ [or sub-section (12) of section 75] or sub-section (3) of section 76 or section 125 or section 129 or section 130 shall be uploaded electronically in FORM GST DRC-07 , specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax. 1. Inserted with effect from 31st December, 2018 vide Notification No. 74/2018 – Central Tax dated 31st December, 2018.
Rule 142(6)	01.07.2017 To 31.03.2019	The order referred to in sub-rule (5) shall be treated as the notice for recovery.
Rule 142(7)	01.07.2017 To 31.03.2019	Any rectification of the order, in accordance with the provisions of section 161, shall be made by the proper officer in FORM GST DRC-08. ”

Notes

¹ Substituted Rule 142 w.e.f. 01.04.2019 vide [Notification No. 16/2019- Central Tax dated 29.03.2019](#)

Rule 142(1)	01.04.2019 to till date	(1) The proper officer shall serve, along with the (a) notice issued under section 52 or section 73 or section 74 or section 76 or section 122 or section
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		<p>123 or section 124 or section 125 or section 127 or section 129 or section 130, a summary thereof electronically in FORM GST DRC-01,</p> <p>(b) statement under sub-section (3) of section 73 or sub-section (3) of section 74, a summary thereof electronically in FORM GST DRC-02,</p>
		specifying therein the details of the amount payable.
¹ [Rule 142(1A)]	09.10.2019 to 14.10.2020	<p>Proper officer shall, before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, shall communicate the details of any tax, interest and penalty as ascertained by the said officer, in Part A of FORM GST DRC-01A.];</p> <p>1. Inserted w.e.f. 09.10.2019 vide Notification No. 49/2019-Central Tax dated 09.10.2019</p>
	15.10.2020 to till date	<p>¹[The proper officer may], before service of notice to the person chargeable with tax, interest and penalty, under sub-section (1) of Section 73 or sub-section (1) of Section 74, as the case may be, ²[communicate] the details of any tax, interest and penalty as ascertained by the said officer, in Part A of FORM GST DRC-01A.];</p> <p>1. Substituted for the words “proper officer shall” w.e.f. 15th October, 2020 vide Notification No. 79/2020 – Central Tax dated 15th October, 2020.</p> <p>2. Substituted for the words “shall communicate” w.e.f. 15th October, 2020 vide Notification No. 79/2020 – Central Tax dated 15th October, 2020.</p>
Rule 142(2)	01.04.2019 to 08.10.2019	<p>Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of section 74, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act he shall inform the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in FORM GST DRC-04.</p>
	09.10.2019 to till date	<p>Where, before the service of notice or statement, the person chargeable with tax makes payment of the tax and interest in accordance with the provisions of sub-section (5) of section 73 or, as the case may be, tax, interest and penalty in accordance with the provisions of sub-section (5) of</p>

		<p>section 74, or where any person makes payment of tax, interest, penalty or any other amount due in accordance with the provisions of the Act ¹[whether on his own ascertainment or, as communicated by the proper officer under sub-rule (1A),] he shall inform the proper officer of such payment in FORM GST DRC-03 and the proper officer shall issue an acknowledgement, accepting the payment made by the said person in FORM GST DRC-04.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 09.10.2019 vide Notification No. 49/2019-Central Tax dated 09.10.2019.</p> </div>
¹ [Rule 142(2A)]	09.10.2019 to till date	<p>Where the person referred to in sub-rule (1A) has made partial payment of the amount communicated to him or desires to file any submissions against the proposed liability, he may make such submission in Part B of FORM GST DRC-01A.]</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Inserted w.e.f. 09.10.2019 vide Notification No. 49/2019-Central Tax dated 09.10.2019.</p> </div>
Rule 142(3)	01.04.2019 to 31.12.2021	<p>Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within fourteen 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.</p>
	01.01.2022 to 25.10.2023	<p>Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within ¹[seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub-section (3),] 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.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1. Substituted for the words and letters, "fourteen days of detention or seizure of the goods and conveyance" w.e.f.</p> </div>

		1st day of January, 2022 vide Notification No. 40/2021 – Central Tax dated 29th December, 2021
	26.10.2023 to till date	<p>Where the person chargeable with tax makes payment of tax and interest under sub-section (8) of section 73 or, as the case may be, tax, interest and penalty under sub-section (8) of section 74 within thirty days of the service of a notice under sub-rule (1), or where the person concerned makes payment of the amount referred to in sub-section (1) of section 129 within [seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub-section (3),] he shall intimate the proper officer of such payment in FORM GST DRC-03 and the ¹[proper officer shall issue an intimation] in FORM GST DRC-05 concluding the proceedings in respect of the said notice.</p> <p>1. Substituted w.e.f. 26.10.2023 for the words “proper officer shall issue an order” vide Central Goods and Services Tax (Fourth Amendment) Rules 2023 – Notification No. 52/2023 – Central Tax dated 26.10.2023.</p>
Rule 142(4)	01.04.2019 to till date	The representation referred to in sub-section (9) of section 73 or sub-section (9) of section 74 or sub-section (3) of section 76 or the reply to any notice issued under any section whose summary has been uploaded electronically in FORM GST DRC-01 under sub-rule (1) shall be furnished in FORM GST DRC-06 .
Rule 142(5)	01.04.2019 to 31.12.2021	A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of tax, interest and penalty payable by the person chargeable with tax.
	01.01.2022 to till date	<p>A summary of the order issued under section 52 or section 62 or section 63 or section 64 or section 73 or section 74 or section 75 or section 76 or section 122 or section 123 or section 124 or section 125 or section 127 or section 129 or section 130 shall be uploaded electronically in FORM GST DRC-07, specifying therein the amount of ¹[tax, interest and penalty, as the case may be, payable by the person concerned].</p> <p>1. Substituted for the words, “tax, interest and penalty payable by the person chargeable with tax” w.e.f. 1st day of January, 2022 vide Notification No. 40/2021 – Central Tax dated 29th December, 2021.</p>

Rule 142(6)	01.04.2019 to till date	The order referred to in sub-rule (5) shall be treated as the notice for recovery.
Rule 142(7)	01.04.2019 to till date	Where a rectification of the order has been passed in accordance with the provisions of section 161 or where an order uploaded on the system has been withdrawn, a summary of the rectification order or of the withdrawal order shall be uploaded electronically by the proper officer in FORM GST DRC-08.]

18.1.1 Relevant Section of CGST Act 2017- Rule 142

Section	Particulars
Section 52	Collection of tax at source
Section 73	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason other than fraud or any wilful misstatement or suppression of facts
Section 74	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful-misstatement or suppression of facts.
Section 76	Tax collected but not paid to Government
Section 122	Penalty for certain offences
Section 123	Penalty for failure to furnish information return
Section 124	Fine for failure to furnish statistics
Section 125	General penalty
Section 127	Power to impose penalty in certain cases
Section 129	Detention, seizure and release of goods and conveyances in transit
Section 130	Confiscation of goods or conveyances and levy of penalty

18.1.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.1.2.2 Circulars - Clarification on refund related issues- [Circular No. 59/33/2018-GST dated 4th September, 2018](#) which was superseded w.e.f. 26.09.2019 vide [Circular No. 125/44/2019 – GST dated 18th November, 2019](#).

18.1.3. Relevant Forms – Rule 142

Forms	Particulars
FORM GST DRC - 01	Summary of Show Cause Notice
FORM GST DRC-01A	Intimation of tax ascertained as being payable under section 73(5)/74(5)
FORM GST DRC - 02	Summary of Statement
FORM GST DRC - 03	Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement
FORM GST DRC - 04	Acknowledgement of acceptance of payment made voluntarily
FORM GST DRC - 05	Intimation of conclusion of proceedings
FORM GST DRC - 06	Reply to the Show Cause Notice
FORM GST DRC - 07	Summary of the order
FORM GST DRC - 08	Summary of Rectification /Withdrawal Order

18.2 Procedure for recovery of dues under existing laws. ¹[Rule 142A]

Notes

1. Rule 142A inserted w.e.f. 30.10.2018 vide [Notification No. 60/2018 – CT dated 30.10.2018](#)

Rule 142A(1)	30.10.2018 to till date	A summary of order issued under any of the existing laws creating demand of tax, interest, penalty, fee or any other dues which becomes recoverable consequent to proceedings launched under the existing law before, on or after the appointed day shall, unless recovered under that
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		law, be recovered under the Act and may be uploaded in FORM GST DRC-07A electronically on the common portal for recovery under the Act and the demand of the order shall be posted in Part II of Electronic Liability Register in FORM GST PMT-01 .
Rule 142A(2)	30.10.2018 to till date	Where the demand of an order uploaded under sub-rule (1) is rectified or modified or quashed in any proceedings, including in appeal, review or revision, or the recovery is made under the existing laws, a summary thereof shall be uploaded on the common portal in FORM GST DRC-08A and Part II of Electronic Liability Register in FORM GST PMT-01 shall be updated accordingly.]

18.2.1. Relevant Forms – Rule 142A

Forms	Particulars
FORM GST DRC - 07 A	Summary of the order creating demand under existing laws
FORM GST DRC - 08 A	Amendment/Modification of summary of the order creating demand under existing laws

18.2A Intimation of certain amounts liable to be recovered under section 79 of the Act. 1[Rule 142B]

Notes

1. Inserted w.e.f. 04.08.2023 vide Central Goods and Services Tax (Second Amendment) Rules, 2023 – [Notification No. No. 38/2023- Central Tax dated 04.08.2023](#).

Rule 142B(1)	04.08.2023 to till date	Where, in accordance with section 75 read with rule 88C, or otherwise, any amount of tax or interest has become recoverable under section 79 and the same has remained unpaid, the proper officer shall intimate, electronically on the common portal, the details of the said amount in FORM GST DRC-01D , directing the person in default to pay the said amount, along with applicable interest, or, as the case may be the amount of interest, within seven days of the date of the said intimation and the said amount shall be posted in Part-II of Electronic Liability Register in FORM GST PMT-01 .
Rule 142B(2)	04.08.2023 to till date	The intimation referred to in sub-rule (1) shall be treated as the notice for recovery.

Rule 142B(3)	04.08.2023 to till date	Where any amount of tax or interest specified in the intimation referred to in sub-rule (1) remains unpaid on the expiry of the period specified in the said intimation, the proper officer shall proceed to recover the amount that remains unpaid in accordance with the provisions of rule 143 or rule 144 or rule 145 or rule 146 or rule 147 or rule 155 or rule 156 or rule 157 or rule 160.
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18.2A.1.1 Relevant Section of CGST Act 2017- Rule 142B

Section	Particulars
Section 75	General provisions relating to determination of tax
Section 79	Recovery of tax

18.2A.2.1 Relevant Forms – Rule 142B

Forms	Particulars
FORM GST DRC-01D	Intimation for amount recoverable under section 79
FORM GST PMT-01	Electronic Liability Register of Registered Person

18.3 Recovery by deduction from any money owed. [Rule 143]

Rule 143	01.07.2017 to till date	Where any amount payable by a person (hereafter referred to in this rule as “the defaulter”) to the Government under any of the provisions of the Act or the rules made thereunder is not paid, the proper officer may require, in FORM GST DRC-09 , a specified officer to deduct the amount from any money owing to such defaulter in accordance with the provisions of clause (a) of sub-section (1) of section 79.
Explanation	01.07.2017 to till date	For the purposes of this rule, “specified officer” shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.

18.3.1 Relevant Section of CGST Act 2017- Rule 143

Section	Particulars
Section 79	Recovery of tax

18.3.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.3.3. Relevant Forms – Rule 143

Forms	Particulars
FORM GST DRC - 09	Order for recovery through specified officer under section 79

18.4 Recovery by sale of goods under the control of proper officer. [Rule 144]

Rule 144(1)	01.07.2017 to till date	Where any amount due from a defaulter is to be recovered by selling goods belonging to such person in accordance with the provisions of clause (b) of sub-section (1) of section 79, the proper officer shall prepare an inventory and estimate the market value of such goods and proceed to sell only so much of the goods as may be required for recovering the amount payable along with the administrative expenditure incurred on the recovery process.
Rule 144(2)	01.07.2017 to till date	The said goods shall be sold through a process of auction, including e-auction, for which a notice shall be issued in FORM GST DRC-10 clearly indicating the goods to be sold and the purpose of sale.
Rule 144(3)	01.07.2017 to till date	The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):
Proviso	01.07.2017 to till date	Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.
Rule 144(4)	01.07.2017 to till date	The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.

Rule 144(5)	01.07.2017 to till date	The proper officer shall issue a notice to the successful bidder in FORM GST DRC-11 requiring him to make the payment within a period of fifteen days from the date of auction. On payment of the full bid amount, the proper officer shall transfer the possession of the said goods to the successful bidder and issue a certificate in FORM GST DRC-12 .
Rule 144(6)	01.07.2017 to till date	Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (2), the proper officer shall cancel the process of auction and release the goods.
Rule 144(7)	01.07.2017 to till date	The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

18.4.1 Relevant Section of CGST Act 2017- Rule 144

Section	Particulars
Section 79	Recovery of tax

18.4.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.4.3. Relevant Forms – Rule 144

Forms	Particulars
FORM GST DRC - 10	Notice for Auction of Goods under section 79 (1) (b) of the Act
FORM GST DRC - 11	Notice to successful bidder
FORM GST DRC - 12	Sale Certificate

18.5 Recovery of penalty by sale of goods or conveyance detained or seized in transit. '[Rule 144A]

Notes

1. Inserted w.e.f. 1st day of January, 2022 vide [Notification No. 40/2021 – Central Tax dated 29th December, 2021](#)

Rule 144A(1)	01.01.2022 to till date	Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:
Proviso	01.01.2022 to till date	Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.
Rule 144A(2)	01.01.2022 to till date	The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in FORM GST DRC10 clearly indicating the goods or conveyance to be sold and the purpose of sale:
Proviso	01.01.2022 to till date	Provided that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.
Rule 144A(3)	01.01.2022 to till date	The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):
Proviso	01.01.2022 to till date	Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.
Rule 144A(4)	01.01.2022 to till date	The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.
Rule 144A(5)	01.01.2022 to till date	The proper officer shall issue a notice to the successful bidder in FORM GST DRC-11 requiring him to make the payment within a period of fifteen days from the date of auction:

Proviso	01.01.2022 to till date	Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.
Rule 144A(6)	01.01.2022 to till date	On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in FORM GST DRC-12 .
Rule 144A(7)	01.01.2022 to till date	The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.
Rule 144A(8)	01.01.2022 to till date	Where an appeal has been filed by the person under the provisions of subsection (1) read with sub-section (6) of section 107, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed:
Proviso	01.01.2022 to till date	Provided that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature.]

18.5.1 Relevant Section of CGST Act 2017- Rule 144A

Section	Particulars
Section 129	Detention, seizure and release of goods and conveyances in transit

18.5.2. Relevant Forms – Rule 144A

Forms	Particulars
FORM GST DRC - 10	Notice for Auction of Goods under section 79 (1) (b) of the Act
FORM GST DRC - 11	Notice to successful bidder
FORM GST DRC - 12	Sale Certificate

18.6 Recovery from a third person. [Rule 145]

Rule 145(1)	01.07.2017 to till date	The proper officer may serve upon a person referred to in clause (c) of sub-section (1) of section 79 (hereafter referred to in this rule as “the third person”), a notice in FORM GST
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		DRC-13 directing him to deposit the amount specified in the notice.
Rule 145(2)	01.07.2017 to till date	Where the third person makes the payment of the amount specified in the notice issued under sub-rule (1), the proper officer shall issue a certificate in FORM GST DRC-14 to the third person clearly indicating the details of the liability so discharged.

18.6.1 Relevant Section of CGST Act 2017- Rule 145

Section	Particulars
Section 79	Recovery of tax

18.6.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.6.3. Relevant Forms – Rule 145

Forms	Particulars
FORM GST DRC - 13	Notice to a third person under section 79(1) (c)
FORM GST DRC - 14	Certificate of Payment to a Third Person

18.7 Recovery through execution of a decree, etc. [Rule 146]

Rule 146	01.07.2017 to till date	Where any amount is payable to the defaulter in the execution of a decree of a civil court for the payment of money or for sale in the enforcement of a mortgage or charge, the proper officer shall send a request in FORM GST DRC- 15 to the said court and the court shall, subject to the provisions of the Code of Civil Procedure, 1908 (5 of 1908), execute the attached decree, and credit the net proceeds for settlement of the amount recoverable.
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18.7.1.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.7.2. Relevant Forms – Rule 145

Forms	Particulars
FORM GST DRC - 15	APPLICATION BEFORE THE CIVIL COURT REQUESTING EXECUTION FOR A DECREE

18.8 Recovery by sale of movable or immovable property [Rule 147]

Rule 147(1)	01.07.2017 to till date	The proper officer shall prepare a list of movable and immovable property belonging to the defaulter, estimate their value as per the prevalent market price and issue an order of attachment or distraint and a notice for sale in FORM GST DRC- 16 prohibiting any transaction with regard to such movable and immovable property as may be required for the recovery of the amount due:				
Proviso	01.07.2017 to till date	Provided that the attachment of any property in a debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any Court, shall be attached in the manner Provided in rule 151.				
Rule 147(2)	01.07.2017 to till date	The proper officer shall send a copy of the order of attachment or distraint 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 proper officer to that effect.				
Rule 147(3)	01.07.2017 to till date	Where the property subject to the attachment or distraint under sub-rule (1) is- <table border="1" data-bbox="614 1460 1385 1798"> <tbody> <tr> <td>(a)</td> <td>an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;</td> </tr> <tr> <td>(b)</td> <td>a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him.</td> </tr> </tbody> </table>	(a)	an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;	(b)	a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him.
(a)	an immovable property, the order of attachment or distraint shall be affixed on the said property and shall remain affixed till the confirmation of sale;					
(b)	a movable property, the proper officer shall seize the said property in accordance with the provisions of chapter XIV of the Act and the custody of the said property shall either be taken by the proper officer himself or an officer authorised by him.					
Rule 147(4)	01.07.2017 to till date	The property attached or distrained shall be sold through auction, including e-auction, for which a notice shall be issued in FORM GST DRC- 17 clearly indicating the property to be sold and the purpose of sale.				

Rule 147(5)	01.07.2017 to till date	Notwithstanding anything contained in the provision of this Chapter, 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.
Rule 147(6)	01.07.2017 to till date	The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders or, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.
Rule 147(7)	01.07.2017 to till date	The last day for the submission of the bid or the date of the auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (4):
Proviso	01.07.2017 to till date	Provided that where the goods are of perishable or hazardous nature or where the expenses of keeping them in custody are likely to exceed their value, the proper officer may sell them forthwith.
Rule 147(8)	01.07.2017 to till date	Where any claim is preferred or any objection is raised with regard to the attachment or distraint of any property on the ground that such property is not liable to such attachment or distraint, the proper officer shall investigate the claim or objection and may postpone the sale for such time as he may deem fit.
Rule 147(9)	01.07.2017 to till date	The person making the claim or objection must adduce evidence to show that on the date of the order issued under sub-rule (1) he had some interest in, or was in possession of, the property in question under attachment or distraint.
Rule 147(10)	01.07.2017 to till date	Where, upon investigation, the proper officer is satisfied that, for the reason stated in the claim or objection, such property was not, on the said date, in the possession of the defaulter or of any other person on his behalf or that, being in the possession of the defaulter on the said date, it was in his possession, not on his own account or as his own property, but on account of or in trust for any other person, or partly on his own account and partly on account of some other person, the proper officer shall make an order releasing the property, wholly or to such extent as he thinks fit, from attachment or distraint.

Rule 147(11)	01.07.2017 to till date	Where the proper officer is satisfied that the property was, on the said date, in the possession of the defaulter as his own property and not on account of any other person, or was in the possession of some other person in trust for him, or in the occupancy of a tenant or other person paying rent to him, the proper officer shall reject the claim and proceed with the process of sale through auction.
Rule 147(12)	01.07.2017 to till date	The proper officer shall issue a notice to the successful bidder in FORM GST DRC-11 requiring him to make the payment within a period of fifteen days from the date of such notice and after the said payment is made, he shall issue a certificate in FORM GST DRC-12 specifying the details of the property, date of transfer, the details of the bidder and the amount paid and upon issuance of such certificate, the rights, title and interest in the property shall be deemed to be transferred to such bidder:
Proviso	01.07.2017 to till date	Provided that where the highest bid is made by more than one person and one of them is a co-owner of the property, he shall be deemed to be the successful bidder.
Rule 147(13)	01.07.2017 to till date	Any amount, including stamp duty, tax or fee payable in respect of the transfer of the property specified in sub-rule (12), shall be paid to the Government by the person to whom the title in such property is transferred.
Rule 147(14)	01.07.2017 to till date	Where the defaulter pays the amount under recovery, including any expenses incurred on the process of recovery, before the issue of the notice under sub-rule (4), the proper officer shall cancel the process of auction and release the goods.
Rule 147(15)	01.07.2017 to till date	The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.

18.8.1 Relevant Section of CGST Act 2017- Rule 147

Section	Particulars
Section 79	Recovery of tax

18.8.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.8.3. Relevant Forms – Rule 147

Forms	Particulars
FORM GST DRC - 11	Notice to successful bidder
FORM GST DRC - 12	Sale Certificate
FORM GST DRC - 16	Notice for attachment and sale of immovable/movable goods/shares under section 79
FORM GST DRC - 17	Notice for Auction of Immovable/Movable Property under section 79(1) (d)

18.9 Prohibition against bidding or purchase by officer [Rule 148]

Rule 148	01.07.2017 to till date	No officer or other person having any duty to perform in connection with any sale under the provisions of this Chapter shall, either directly or indirectly, bid for, acquire or attempt to acquire any interest in the property sold.
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18.10 Prohibition against sale on holidays [Rule 149]

Rule 149	01.07.2017 to till date	No sale under the rules under the provision of this chapter shall take place on a Sunday or other general holidays recognized by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place.
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18.11 Assistance by police [Rule 150]

Rule 150	01.07.2017 to till date	The proper officer may seek such assistance from the officer-in-charge of the jurisdictional police station as may be necessary in the discharge of his duties and the said officer-in-charge shall depute sufficient number of police officers for providing such assistance.
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18.11.1.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.12 Attachment of debts and shares, etc. [Rule 151]

Rule 151(1)	01.07.2017 to till date	A debt not secured by a negotiable instrument, a share in a corporation, or other movable property not in the possession of the defaulter except for property deposited in, or in the custody of any court shall be attached by a written order in FORM GST DRC-16 prohibiting.-	
		(a)	in the case of a debt, the creditor from recovering the debt and the debtor from making payment thereof until the receipt of a further order from the proper officer;
		(b)	in the case of a share, the person in whose name the share may be standing from transferring the same or receiving any dividend thereon;
		(c)	in the case of any other movable property, the person in possession of the same from giving it to the defaulter.
Rule 151(2)	01.07.2017 to till date	A copy of such order shall be affixed on some conspicuous part of the office of the proper officer, and another copy shall be sent, in the case of debt, to the debtor, and in the case of shares, to the registered address of the corporation and in the case of other movable property, to the person in possession of the same.	
Rule 151(3)	01.07.2017 to till date	A debtor, prohibited under clause (a) of sub-rule (1), may pay the amount of his debt to the proper officer, and such payment shall be deemed as paid to the defaulter.	

18.12.1.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.12.2. Relevant Forms – Rule 151

Forms	Particulars
FORM GST DRC - 16	Notice for attachment and sale of immovable/movable goods/shares under section 79

18.13 Attachment of property in custody of courts or Public Officer [Rule 152]

Rule 152	01.07.2017 to till date	Where the property to be attached is in the custody of any court or Public Officer, the proper officer shall send the order of attachment to such court or officer, requesting that such
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		property, and any interest or dividend becoming payable thereon, may be held till the recovery of the amount payable.
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18.13.1.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.14 Attachment of interest in partnership [Rule 153]

Rule 153(1)	01.07.2017 to till date	Where the property to be attached consists of an interest of the defaulter, being a partner, in the partnership property, the proper officer may make an order charging the share of such partner in the partnership property and profits with payment of the amount due under the certificate, and may, by the same or subsequent order, appoint a receiver of the share of such partner in the profits, whether already declared or accruing, and of any other money which may become due to him in respect of the partnership, and direct accounts and enquiries and make an order for the sale of such interest or such other order as the circumstances of the case may require.
Rule 153(2)	01.07.2017 to till date	The other partners shall be at liberty at any time to redeem the interest charged or, in the case of a sale being directed, to purchase the same.

18.14.1.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.15 Disposal of proceeds of sale of goods or conveyance and movable or immovable property [Rule 154]

Rule 154	01.07.2017 to 31.12.2021	The amounts so realised from the sale of goods, movable or immovable property, for the recovery of dues from a defaulter shall,-	
		(a)	first, be appropriated against the administrative cost of the recovery process;
		(b)	next, be appropriated against the amount to be recovered;
		(c)	next, be appropriated against any other amount due from the defaulter under the Act or the Integrated

		Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
		(d) any balance, be paid to the defaulter.

Notes

1. Substituted Rule 154 w.e.f. 1st day of January, 2022 vide [Notification No. 40/2021 – Central Tax dated 29th December, 2021](#), as below:

Rule 154(1)	01.01.2022 to till date	The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,-
		(a) first, be appropriated against the administrative cost of the recovery process;
		(b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;
		(c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
		(d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned;
Rule 154(2)	01.01.2022 to till date	where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund;]

18.16 Recovery through land revenue authority [Rule 155]

Rule 155	01.07.2017 to till date	Where an amount is to be recovered in accordance with the provisions of clause (e) of sub-section (1) of section 79, the proper officer shall send a certificate to the Collector or Deputy Commissioner of the district or any other officer authorised in this behalf in FORM GST DRC-18 to recover from the person concerned, the amount specified in the certificate as if it were an arrear of land revenue.
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18.16.1 Relevant Section of CGST Act 2017- Rule 155

Section	Particulars
Section 79	Recovery of tax

18.16.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.16.3. Relevant Forms – Rule 155

Forms	Particulars
FORM GST DRC - 18	Certificate action under clause (e) of sub-section (1) section 79

18.17 Recovery through court [Rule 156]

Rule 156	01.07.2017 to till date	Where an amount is to be recovered as if it were a fine imposed under the Code of Criminal Procedure, 1973, the proper officer shall make an application before the appropriate Magistrate in accordance with the provisions of clause (f) of sub-section (1) of section 79 in FORM GST DRC- 19 to recover from the person concerned, the amount specified thereunder as if it were a fine imposed by him.
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18.17.1 Relevant Section of CGST Act 2017- Rule 156

Section	Particulars
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Section 79	Recovery of tax
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18.17.2.1 Circulars - Proper officer relating to provisions other than Registration and Composition under the Central Goods and Services Tax Act, 2017 - [Circular No. 3/3/2017 – GST dated 5th July, 2017](#)

18.16.3. Relevant Forms – Rule 156

Forms	Particulars
FORM GST DRC - 19	Application to the Magistrate for Recovery as Fine

18.18 Recovery from surety [Rule 157]

Rule 157	01.07.2017 to till date	Where any person has become surety for the amount due by the defaulter, he may be proceeded against under this Chapter as if he were the defaulter.
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18.19 Payment of tax and other amounts in instalments [Rule 158]

Rule 158(1)	01.07.2017 to till date	On an application filed electronically by a taxable person, in FORM GST DRC- 20 , seeking extension of time for the payment of taxes or any amount due under the Act or for allowing payment of such taxes or amount in instalments in accordance with the provisions of section 80, the Commissioner shall call for a report from the jurisdictional officer about the financial ability of the taxable person to pay the said amount.		
Rule 158(2)	01.07.2017 to till date	Upon consideration of the request of the taxable person and the report of the jurisdictional officer, the Commissioner may issue an order in FORM GST DRC- 21 allowing the taxable person further time to make payment and/or to pay the amount in such monthly instalments, not exceeding twenty-four, as he may deem fit.		
Rule 158(3)	01.07.2017 to till date	The facility referred to in sub-rule (2) shall not be allowed where- <table border="1" data-bbox="614 1771 1385 2007"> <tr> <td>(a)</td> <td>the taxable person has already defaulted on the payment of any amount under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017, for which the recovery process is on;</td> </tr> </table>	(a)	the taxable person has already defaulted on the payment of any amount under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017, for which the recovery process is on;
(a)	the taxable person has already defaulted on the payment of any amount under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017, for which the recovery process is on;			

		(b)	the taxable person has not been allowed to make payment in instalments in the preceding financial year under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017;
		(c)	the amount for which instalment facility is sought is less than twenty-five thousand rupees.

18.19.1 Relevant Section of CGST Act 2017- Rule 158

Section	Particulars
Section 80	Payment of tax and other amount in instalments

18.19.2. Relevant Forms – Rule 158

Forms	Particulars
FORM GST DRC - 20	Application for Deferred Payment/ Payment in Instalments
FORM GST DRC - 21	Order for acceptance/rejection of application for deferred payment / payment in instalments

18.20 Provisional attachment of property [Rule 159]

Rule 159(1)	01.07.2017 to till date	Where the Commissioner decides to attach any property, including bank account in accordance with the provisions of section 83, he shall pass an order in FORM GST DRC-22 to that effect mentioning therein, the details of property which is attached.
Rule 159(2)	01.07.2017 to 31.12.2021	The Commissioner shall send a copy of the order of attachment 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.
	01.01.2022 to 25.10.2023	The Commissioner shall send a copy of the order of attachment ¹ [in FORM GST DRC-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

		<p>written instructions from the Commissioner to that effect ²[and a copy of such order shall also be sent to the person whose property is being attached under section 83].</p> <div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> 1. Inserted w.e.f. 1st day of January, 2022 vide Notification No. 40/2021 – Central Tax dated 29th December, 2021 2. Inserted w.e.f. 1st day of January, 2022 vide Notification No. 40/2021 – Central Tax dated 29th December, 2021. </div>
	26.10.2023 to till date	<p>The Commissioner shall send a copy of the order of attachment [in FORM GST DRC-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 ¹[or on expiry of a period of one year from the date of issuance of order under sub-rule (1), whichever is earlier,] [and a copy of such order shall also be sent to the person whose property is being attached under section 83].</p> <div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> 1. Inserted w.e.f. 26.10.2023 vide Central Goods and Services Tax (Fourth Amendment) Rules 2023 – Notification No. 52/2023 – Central Tax dated 26.10.2023. </div>
Rule 159(3)	01.07.2017 to 31.12.2021	<p>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 forth with, by an order in FORM GST DRC-23, on proof of payment.</p>
	01.01.2022 to till date	<p>Where the property attached is of perishable or hazardous nature, ¹[and if the person, whose property has been attached] pays an amount equivalent to the market price of such property or the amount that is or may become payable ²[by such person,] whichever is lower, then such property shall be released forth with, by an order in FORM GST DRC-23, on proof of payment.</p> <div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> 1. Substituted for the words “and if the taxable person” w.e.f. 1st day of January, 2022 vide Notification No. 40/2021 – Central Tax dated 29th December, 2021. 2. Substituted for the words “by the taxable person” w.e.f. 1st day of January, 2022 vide Notification No. 40/2021 – Central Tax dated 29th December, 2021. </div>

Rule 159(4)	01.07.2017 to 31.12.2021	Where the taxable person fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable by the taxable person.
	01.01.2022 to till date	Where ¹ [such person] fails to pay the amount referred to in sub-rule (3) in respect of the said property of perishable or hazardous nature, the Commissioner may dispose of such property and the amount realized thereby shall be adjusted against the tax, interest, penalty, fee or any other amount payable by ² [such person]. <div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> 1. Substituted for the words “the taxable person” w.e.f. 1st day of January, 2022 vide Notification No. 40/2021 – Central Tax dated 29th December, 2021. 2. Substituted for the words “the taxable person” w.e.f. 1st day of January, 2022 vide Notification No. 40/2021 – Central Tax dated 29th December, 2021. </div>
Rule 159(5)	01.07.2017 to 31.12.2021	Any person whose property is attached may, within seven days of the attachment under sub-rule (1), file an objection to the effect that the property attached was or is not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in FORM GST DRC-23 .
	01.01.2022 to till date	Any person whose property is attached may, ¹ [file an objection in FORM GST DRC-22A] to the effect that the property attached was or is not liable to attachment, and the Commissioner may, after affording an opportunity of being heard to the person filing the objection, release the said property by an order in FORM GST DRC- 23 . <div style="border: 1px solid black; padding: 5px;"> <ol style="list-style-type: none"> 1. Substituted for the words brackets and figure “, within seven days of the attachment under sub-rule (1), file an objection” w.e.f. 1st day of January, 2022 Notification No. 40/2021 – Central Tax dated 29th December, 2021. </div>
Rule 159(6)	01.07.2017 to till date	The Commissioner may, upon being satisfied that the property was, or is no longer liable for attachment, release such property by issuing an order in FORM GST DRC- 23 .

18.20.1 Relevant Section of CGST Act 2017- Rule 159

Section	Particulars
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Section 83	Provisional attachment to protect revenue in certain cases
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18.20.2. Relevant Forms – Rule 159

Forms	Particulars
FORM GST DRC - 22	Provisional attachment of property under section83
FORM GST DRC-22A	Application for filing objection against provisional attachment of property
FORM GST DRC - 23	Restoration of provisionally attached property / bank account under section83

18.21 Recovery from company in liquidation [Rule 160]

Rule 160	01.07.2017 to till date	Where the company is under liquidation as specified in section 88, the Commissioner shall notify the liquidator for the recovery of any amount representing tax, interest, penalty or any other amount due under the Act in FORM GST DRC -24 .
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18.21.1 Relevant Section of CGST Act 2017- Rule 160

Section	Particulars
Section 88	Liability in case of company in liquidation.

18.21.2. Relevant Forms – Rule 160

Forms	Particulars
FORM GST DRC - 24	Intimation to Liquidator for recovery of amount

18.22 Continuation of certain recovery proceedings [Rule 161]

Rule 161	01.07.2017 to 25.12.2022	The order for the reduction or enhancement of any demand under section 84 shall be issued in FORM GST DRC- 25 .
	26.12.2022 to till date	The ¹ [intimation or notice] for the reduction or enhancement of any demand under section 84 shall be issued in FORM GST DRC- 25 .
Notes		
1 Substituted for the word, "order" w.e.f. 26.12.2022 vide Central Goods and Services Tax (Fifth Amendment) Rules, 2022 - Notification No. 26/2022—Central Tax dated 26th December 2022.		

18.22.1 Relevant Section of CGST Act 2017- Rule 161

Section	Particulars
Section 84	Continuation and validation of certain recovery proceedings

18.22.2.1 Circulars - Clarification regarding the treatment of statutory dues under GST law in respect of the taxpayers for whom the proceedings have been finalised under Insolvency and Bankruptcy Code, 2016 - [Circular No. 187/19/2022-GST dated 27th December, 2022](#)

18.22.3. Relevant Forms – Rule 161

Forms	Particulars
FORM GST DRC - 25	Continuation of Recovery Proceedings