

## Job work procedure

<sup>[1]</sup>  
143 <sup>[2]</sup> Job work procedure.

<sup>[3]</sup> (1) A registered person (hereafter in this section referred to as the “principal”) may under intimation and subject to such conditions as may be prescribed<sup>[4]</sup>, send any inputs or capital goods, without payment of tax, to a job worker for job-work and from there subsequently send to another job worker and likewise, and shall,—

a. bring back inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out, to any of his place of business, without payment of tax;

b. supply such inputs, after completion of job work or otherwise, or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job worker on payment of tax within India, or with or without payment of tax for export, as the case may be:

*Provided that* the principal shall not supply the goods from the place of business of a job worker in accordance with the provisions of this clause unless the said principal declares the place of business of the job-worker as his additional place of business except in a case—

i. where the job worker is registered under section 25; or

ii. where the principal is engaged in the supply of such goods as may be notified by the Commissioner.

*[Provided further that* the period of one year and three years may, on sufficient tcause being shown, be extended by the Commissioner for a further period not exceeding one year and two years respectively.]<sup>[5]</sup>

(2) The responsibility for keeping proper accounts for the inputs or capital goods shall lie with the principal.

(3) Where the inputs sent for job work are not received back by the principal after completion of job work or otherwise in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of one year of their being sent out, it shall be deemed that such inputs had been supplied by the principal to the job-worker on the day when the said inputs were sent out.

(4) Where the capital goods, other than moulds and dies, jigs and fixtures, or tools, sent for job work are not received back by the principal in accordance with the provisions of clause (a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance with the provisions of clause (b) of sub-section (1) within a period of three years of their being sent out, it shall be deemed that such capital goods had been supplied by the principal to the job-worker on the day when the said capital goods were sent out.

(5) Notwithstanding anything contained in sub-sections (1) and (2), any waste and scrap generated during the job work may be supplied by the job worker directly from his place of business on payment of tax, if such job worker is registered, or by the principal, if the job worker is not registered.

Explanation.—For the purposes of job work, input includes intermediate goods arising from any treatment or process carried out on the inputs by the principal or the job worker.

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

<sup>[2]</sup> Refer Cir. No. 38/2018, dt. 26.3.2018; Cir. No. 88/2019- GST, dt. 1.2.2019.

<sup>[3]</sup> Refer Not. No. 53/2017-CT, dt. 28.10.2017; Not. No. 63/2017-CT, dt. 15.11.2017; Not. No. 40/2018-CT, dt.

4.9.2018; Not. No. 59/2018-CT, dt. 26.10.2018; Not. No. 78/2018-CT, dt. 31.12.2018; Not. No. 15/2019-CT, dt. 28.3.2019; Not. No. 32/2019-CT, dt. 28.6.2019; Not. No. 38/2019-CT, dt. 31.8.2019.

[4] Refer rule 45 of the CGST Rule, 2017.

[5] Inserted vide CGST Amendment Act, 2018 with effect from July 1, 2017 notified by Central Government on 01.02.2019 vide CGST Not. No. 02/2019 dt. 29.01.2019.

## Presumption as to documents in certain cases

144[1] **Presumption as to documents in certain cases.**

Where any document—

- i. is produced by any person under this Act or any other law for the time being in force; or
- ii. has been seized from the custody or control of any person under this Act or any other law for the time being in force; or
- iii. has been received from any place outside India in the course of any proceedings under this Act or any other law for the time being in force, and such document is tendered by the prosecution in evidence against him or any other person who is tried jointly with him, the court shall—
  - a. unless the contrary is proved by such person, presume—
    - i. the truth of the contents of such document;
    - ii. that the signature and every other part of such document which purports to be in the handwriting of any particular person or which the court may reasonably assume to have been signed by, or to be in the handwriting of, any particular person, is in that person's handwriting, and in the case of a document executed or attested, that it was executed or attested by the person by whom it purports to have been so executed or attested;
  - b. admit the document in evidence notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence.

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[1] Enforced with effect from 1.7.2017.

## Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence

145[1] **Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence.**

(1) Notwithstanding anything contained in any other law for the time being in force,—

- a. a micro film of a document or the reproduction of the image or images embodied in such micro film (whether enlarged or not); or
- b. a facsimile copy of a document; or
- c. a statement contained in a document and included in a printed material produced by a computer, subject to such

conditions as may be prescribed; or

d. any information stored electronically in any device or media, including any hard copies made of such information, shall be deemed to be a document for the purposes of this Act and the rules made thereunder and shall be admissible in any proceedings thereunder, without further proof or production of the original, as evidence of any contents of the original or of any fact stated therein of which direct evidence would be admissible.

(2) In any proceedings under this Act or the rules made thereunder, where it is desired to give a statement in evidence by virtue of this section, a certificate,—

- a. identifying the document containing the statement and describing the manner in which it was produced;
- b. giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document was produced by a computer, shall be evidence of any matter stated in the certificate and for the purposes of this sub-section it shall be sufficient for a matter to be stated to the best of the knowledge and belief of the person stating it.

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[1] Enforced with effect from 1.7.2017.

## Common Portal

146 [1] **Common Portal**

[2] The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.

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[1] Enforced with effect from 1.7.2017.

[2] Refer Not. No. 4/2017-CT, dt. 19.6.2017 & Not. No. 9/2018-CT, dt. 23.1.2018.

## Deemed exports

147<sup>[1]</sup> <sup>[2]</sup>  
Deemed exports\_\_.

The Government may, on the recommendations of the Council, notify<sup>[3]</sup> certain supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India.

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<sup>[1]</sup> Enforced with effect from 1.7.2017, Refer Noti. No. 48/2017-CT, dt. 18.10.2017; Not. No. 1/2019-CT, dt. 15.1.2019.

<sup>[2]</sup> Refer Not. No. 47/2017-CT, dt. 18.10.2017 & Noti. No. 49/2017- CT, dt. 18.10.2017.

<sup>[3]</sup> Refer Noti. No. 49/2017- CTR, dt. 18.10.2017; Noti. No. 30/2019- CTR, dt. 28.6.2019 & also Cir. No. 14/2017- CTR, dt. 6.11.2017

## Special procedure for certain processes

148<sup>[1]</sup>  
Special procedure for certain processes.

The Government may, on the recommendations of the Council, and subject to such conditions and safeguards as may be prescribed<sup>[2]</sup>, notify certain classes of registered persons, and the special procedures to be followed by such persons including those with regard to registration, furnishing of return, payment of tax and administration of such persons.

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

<sup>[2]</sup> Refer Noti. No. 4/2018-CT, dt. 25.1.2018 & Noti. No. 6/2019- CTR, dt. 29.3.2019148

## Goods and services tax compliance rating

<sup>[1]</sup>  
149 **Goods and services tax compliance rating.**

- (1) Every registered person may be assigned a goods and services tax compliance rating score by the Government based on his record of compliance with the provisions of this Act.
- (2) The goods and services tax compliance rating score may be determined on the basis of such parameters as may be prescribed.
- (3) The goods and services tax compliance rating score may be updt. at periodic intervals and intimated to the registered person and also placed in the public domain in such manner as may be prescribed.

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<sup>[1]</sup>  
Enforced with effect from 1.7.2017.

## Obligation to furnish information return

### 150. Obligation to furnish information return.

- (1) Any person, being—
- a. a taxable person; or
  - b. a local authority or other public body or association; or
  - c. any authority of the State Government responsible for the collection of value added tax or sales tax or State excise duty or an authority of the Central Government responsible for the collection of excise duty or customs duty; or
  - d. an income tax authority appointed under the provisions of the Income-tax Act, 1961(43 of 1961); or
  - e. a banking company within the meaning of clause (a) of section 45A of the Reserve Bank of India Act, 1934(2 of 1934)<sup>[1]</sup>; or
  - f. a State Electricity Board or an electricity distribution or transmission licensee under the Electricity Act, 2003(36 of 2003), or any other entity entrusted with such functions by the Central Government or the State Government; or

- g. the Registrar or Sub-Registrar appointed under section 6 of the Registration Act, 1908(16 of 1908); or
- h. a Registrar within the meaning of the Companies Act, 2013; or
- i. the registering authority empowered to register motor vehicles under the Motor Vehicles Act, 1988(59 of 1988); or
- j. the Collector referred to in clause (c) of section 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013(30 of 2013)<sup>[2]</sup>; or
- k. the recognised stock exchange referred to in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956(42 of 1956)<sup>[3]</sup>; or
- l. a depository referred to in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996(22 of 1996)<sup>[4]</sup>; or
- m. an officer of the Reserve Bank of India as constituted under section 3 of the Reserve Bank of India Act, 1934(2 of 1934); or
- n. the Goods and Services Tax Network, a company registered under the Companies Act, 2013(18 of 2013); or
- o. a person to whom a Unique Identity Number has been granted under sub-section (9) of section 25; or
- p. any other person as may be specified, on the recommendations of the Council, by the Government, who is responsible for maintaining record of registration or statement of accounts or any periodic return or document containing details of payment of tax and other details of transaction of goods or services or both or transactions related to a bank account or consumption of electricity or transaction of purchase, sale or exchange of goods or property or right or interest in a property under any law for the time being in force, shall furnish an information return of the same in respect of such periods, within such time, in such form and manner and to such authority or agency as may be prescribed.
- (2) Where the Commissioner, or an officer authorised by him in this behalf, considers that the information furnished in the information return is defective, he may intimate the defect to the person who has furnished such information return and give him an opportunity of rectifying the defect within a period of thirty days from the date of such intimation or within such further period which, on an application made in this behalf, the said authority may allow and if the defect is not rectified within the said period of thirty days or, the further period so allowed, then, notwithstanding anything contained in any other provisions of this Act, such information return shall be treated as not furnished and the provisions of this Act shall apply.
- (3) Where a person who is required to furnish information return has not furnished the same within the time specified in sub-section (1) or sub-section (2), the said authority may serve upon him a notice requiring furnishing of such information return within a period not exceeding ninety days from the date of service of the notice and such person shall furnish the information return.

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<sup>[1]</sup> For definition of “Banking company” under section 45A (a) of RBI Act, 1934, see Appendix.

<sup>[2]</sup> For definition of “Collector” under section 3(g) of the Right to Fair Compensation and Transparency in Land Acquisition, rehabilitation & Resettlement Act, 2013, see Appendix.

<sup>[3]</sup> For definition of recognised stock exchange under section 2(f) of the Securities Contract (Regulation) Act 1956, see Appendix.

<sup>[4]</sup> For definition of “depository” under section 2(1) of the depositories Act, 1996, see Appendix.

## Power to collect statistics

### 151<sup>[1]</sup> Power to collect statistics.

- (1) The Commissioner may, if he considers that it is necessary so to do, by notification, direct that statistics may be collected relating to any matter dealt with by or in connection with this Act.
- (2) Upon such notification being issued, the Commissioner, or any person authorised by him in this behalf, may call upon the concerned persons to furnish such information or returns, in such form and manner as may be prescribed, relating to any matter in respect of which statistics is to be collected .

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

## Bar on disclosure of information

### 152<sup>[1]</sup> Bar on disclosure of information.

- (1) No information of any individual return or part thereof with respect to any matter given for the purposes of section 150 or section 151 shall, without the previous consent in writing of the concerned person or his authorised representative, be published in such manner so as to enable such particulars to be identified as referring to a particular person and no such information shall be used for the purpose of any proceedings under this Act.
- (2) Except for the purposes of prosecution under this Act or any other Act for the time being in force, no person who is not engaged in the collection of statistics under this Act or compilation or computerisation thereof for the purposes of this Act, shall be permitted to see or have access to any information or any individual return referred to in section 151.

(3) Nothing in this section shall apply to the publication of any information relating to a class of taxable persons or class of transactions, if in the opinion of the Commissioner, it is desirable in the public interest to publish such information.

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[\[1\]](#)  
Enforced with effect from 1.7.2017.

## Taking assistance from an expert

**153**[\[1\]](#)  
**Taking assistance from an expert.**

Any officer not below the rank of Assistant Commissioner may, having regard to the nature and complexity of the case and the interest of revenue, take assistance of any expert at any stage of scrutiny, inquiry, investigation or any other proceedings before him.

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[\[1\]](#)  
Enforced with effect from 1.7.2017.

## Power to take samples

**154**[\[1\]](#)  
**Power to take samples.**

The Commissioner or an officer authorised by him may take samples of goods from the possession of any taxable person, where he considers it necessary, and provide a receipt for any samples so taken.

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[\[1\]](#)  
Enforced with effect from 1.7.2017.

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## Burden of proof

155<sup>[1]</sup> **Burden of proof.**

Where any person claims that he is eligible for input tax credit under this Act, the burden of proving such claim shall lie on such person.

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

## Persons deemed to be public servants

156<sup>[1]</sup> **Persons deemed to be public servants.**

All persons discharging functions under this Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code(45 of 1860)<sup>[2]</sup>.

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

<sup>[2]</sup> For definition of “Public Servant” under section 21 of the Indian Penal code, see Appendix.

## Protection of action taken under this Act

<sup>[1]</sup>  
157 **Protection of action taken under this Act.**

(1) No suit, prosecution or other legal proceedings shall lie against the President, State President, Members, officers or other employees of the Appellate Tribunal or any other person authorised by the said Appellate Tribunal for anything which is in good faith done or intended to be done under this Act or the rules made thereunder.

(2) No suit, prosecution or other legal proceedings shall lie against any officer appointed or authorised under this Act for anything which is done or intended to be done in good faith under this Act or the rules made thereunder.

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<sup>[1]</sup>  
Enforced with effect from 1.7.2017.

## Disclosure of information by a public servant

<sup>[1]</sup>  
158 **Disclosure of information by a public servant.**

(1) All particulars contained in any statement made, return furnished or accounts or documents produced in accordance with this Act, or in any record of evidence given in the course of any proceedings under this Act (other than proceedings before a criminal court), or in any record of any proceedings under this Act shall, save as provided in sub-section (3), not be disclosed.

(2) Notwithstanding anything contained in the Indian Evidence Act, 1872(1 of 1872), no court shall, save as otherwise provided in sub-section (3), require any officer appointed or authorised under this Act to produce before it or to give evidence before it in respect of particulars referred to in sub-section (1).

(3) Nothing contained in this section shall apply to the disclosure of,—

a. any particulars in respect of any statement, return, accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code(45 of 1860) or the Prevention of Corruption Act, 1988(49 of 1988), or any other law for the time being in force; or

b. any particulars to the Central Government or the State Government or to any person acting in the implementation of this Act, for the purposes of carrying out the objects of this Act; or

- c. any particulars when such disclosure is occasioned by the lawful exercise under this Act of any process for the service of any notice or recovery of any demand; or
- d. any particulars to a civil court in any suit or proceedings, to which the Government or any authority under this Act is a party, which relates to any matter arising out of any proceedings under this Act or under any other law for the time being in force authorising any such authority to exercise any powers thereunder; or
- e. any particulars to any officer appointed for the purpose of audit of tax receipts or refunds of the tax imposed by this Act; or
- f. any particulars where such particulars are relevant for the purposes of any inquiry into the conduct of any officer appointed or authorised under this Act, to any person or persons appointed as an inquiry officer under any law for the time being in force; or
- g. any such particulars to an officer of the Central Government or of any State Government, as may be necessary for the purpose of enabling that Government to levy or realise any tax or duty; or
- h. any particulars when such disclosure is occasioned by the lawful exercise by a public servant or any other statutory authority, of his or its powers under any law for the time being in force; or
- i. any particulars relevant to any inquiry into a charge of misconduct in connection with any proceedings under this Act against a practising advocate, a tax practitioner, a practising cost accountant, a practising chartered accountant, a practising company secretary to the authority empowered to take disciplinary action against the members practising the profession of a legal practitioner, a cost accountant, a chartered accountant or a company secretary, as the case may be; or
- j. any particulars to any agency appointed for the purposes of data entry on any automated system or for the purpose of operating, upgrading or maintaining any automated system where such agency is contractually bound not to use or disclose such particulars except for the aforesaid purposes; or
- k. any particulars to an officer of the Government as may be necessary for the purposes of any other law for the time being in force; or
- l. any information relating to any class of taxable persons or class of transactions for publication, if, in the opinion of the Commissioner, it is desirable in the public interest, to publish such information.

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[1] Enforced with effect from 1.7.2017.

## Publication of information in respect of persons in certain cases

[1]  
159 **Publication of information in respect of persons in certain cases.**

(1) If the Commissioner, or any other officer authorised by him in this behalf, is of the opinion that it is necessary or expedient in the public interest to publish the name of any person and any other particulars relating to any proceedings or prosecution under this Act in respect of such person, it may cause to be published such name and particulars in such manner as it thinks fit.

(2) No publication under this section shall be made in relation to any penalty imposed under this Act until the time for presenting an appeal to the Appellate Authority under section 107 has expired without an appeal having been presented or the appeal, if presented, has been disposed of.

Explanation.—In the case of firm, company or other association of persons, the names of the partners of the firm,

directors, managing agents, secretaries and treasurers or managers of the company, or the members of the association, as the case may be, may also be published if, in the opinion of the Commissioner, or any other officer authorised by him in this behalf, circumstances of the case justify it.

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[1]

Enforced with effect from 1.7.2017.

## **Assessment proceedings, etc., not to be invalid on certain grounds**

### **160. Assessment proceedings, etc., not to be invalid on certain grounds.**

(1) No assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings done, accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of this Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re-assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings are in substance and effect in conformity with or according to the intents, purposes and requirements of this Act or any existing law.

(2) The service of any notice, order or communication shall not be called in question, if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.

## **Rectification of errors apparent on the face of record**

### **161<sup>[1]</sup> Rectification of errors apparent on the face of record.**

Without prejudice to the provisions of section 160, and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or notice or certificate or any other document, may rectify any error which is apparent on the face of record in such decision or order or notice or certificate or any other document, either on its own motion or where such error is brought to its notice by any officer appointed under this

Act or an officer appointed under the State Goods and Services Tax Act or an officer appointed under the Union Territory Goods and Services Tax Act or by the affected person within a period of three months from the date of issue of such decision or order or notice or certificate or any other document, as the case may be:

*Provided that* no such rectification shall be done after a period of six months from the date of issue of such decision or order or notice or certificate or any other document:

*Provided further that* the said period of six months shall not apply in such cases where the rectification is purely in the nature of correction of a clerical or arithmetical error, arising from any accidental slip or omission:

*Provided also that* where such rectification adversely affects any person, the principles of natural justice shall be followed by the authority carrying out such rectification.

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[\[1\]](#) Enforced with effect from 1.7.2017.

## Bar on jurisdiction of civil courts

**162**[\[1\]](#) **Bar on jurisdiction of civil courts.**

Save as provided in sections 117 and 118, no civil court shall have jurisdiction to deal with or decide any question arising from or relating to anything done or purported to be done under this Act.

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[\[1\]](#) Enforced with effect from 1.7.2017.

## Levy of fee

163<sup>[1]</sup> **Levy of fee.**

Wherever a copy of any order or document is to be provided to any person on an application made by him for that purpose, there shall be paid such fee as may be prescribed.

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

## Power of Government to make rules

164<sup>[1]</sup> **Power of Government to make rules.**

- (1) The Government may, on the recommendations of the Council, by notification, make rules for carrying out the provisions of this Act.
- (2) Without prejudice to the generality of the provisions of sub-section (1), the Government may make rules for all or any of the matters which by this Act are required to be, or may be, prescribed or in respect of which provisions are to be or may be made by rules.
- (3) The power to make rules conferred by this section shall include the power to give retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Act come into force.
- (4) Any rules made under sub-section (1) or sub-section (2) may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees.

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<sup>[1]</sup> Enforced with effect from 22.6.2017.

## Power to make regulations

165<sup>[1]</sup> <sup>[2]</sup>  
Power to make regulations\_\_.

The Board may, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.

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<sup>[1]</sup> Enforced with effect from 1.7.2017.

<sup>[2]</sup> Refer Not. No. 31/2019-CT, dt. 28.6.2019

## Laying of rules, regulations and notifications

166<sup>[1]</sup>  
Laying of rules, regulations and notifications.

Every rule made by the Government, every regulation made by the Board and every notification issued by the Government under this Act, shall be laid, as soon as may be after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or

more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or in the notification, as the case may be, or both Houses agree that the rule or regulation or the notification should not be made, the rule or regulation or notification, as the case may be, shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification, as the case may be.

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[1]

Enforced with effect from 1.7.2017.

## Delegation of powers

167[1]

### Delegation of powers.

The Commissioner may, by notification, direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable by any authority or officer under this Act may be exercisable also by another authority or officer as may be specified in such notification.

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[1]

Enforced with effect from 1.7.2017.

## Power to issue instructions or directions

168[1]

### Power to issue instructions or directions.

1. The Board may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the central tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall
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observe and follow such orders, instructions or directions.

2. The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, [ sub-section (1) of section 44, sub-sections (4) and (5) of section

[2] 52] sub-section (5) of section 66, sub-section (1) of section 143, sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.

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[1] Enforced with effect from 1.7.2017.

[2] Inserted vide The Finance (No.2) Bill, 2019

## Service of notice in certain circumstances

### 169[1] Service of notice in certain circumstances

(1) Any decision, order, summons, notice or other communication under this Act or the rules made thereunder shall be served by any one of the following methods, namely:—

- a. by giving or tendering it directly or by a messenger including a courier to the addressee or the taxable person or to his manager or authorised representative or an advocate or a tax practitioner holding authority to appear in the proceedings on behalf of the taxable person or to a person regularly employed by him in connection with the business, or to any adult member of family residing with the taxable person; or
- b. by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised representative, if any, at his last known place of business or residence; or
- c. by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or
- d. by making it available on the common portal; or
- e. by publication in a newspaper circulating in the locality in which the taxable person or the person to whom it is issued is last known to have resided, carried on business or personally worked for gain; or
- f. if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence and if such mode is not practicable for any reason, then by affixing a copy thereof on the notice board of the office of the concerned officer or authority who or which passed such decision or order or issued such summons or notice.

(2) Every decision, order, summons, notice or any communication shall be deemed to have been served on the date on which it is tendered or published or a copy thereof is affixed in the manner provided in sub-section (1).

(3) When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in

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[\[1\]](#)  
\_\_\_ Enforced with effect from 1.7.2017.

## Rounding off of tax, etc

170[\[1\]](#)  
**Rounding off of tax, etc.**

The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund or any other sum due, under the provisions of this Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise, then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise it shall be ignored.

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[\[1\]](#)  
\_\_\_ Enforced with effect from 1.7.2017.

## Anti-profiteering measure

171[\[1\]](#)  
**Anti-profiteering measure**

(1) [\[2\]](#)  
\_\_\_ Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices.

(2) [\[3\]](#)  
\_\_\_ The Central Government may, on recommendations of the Council, by notification, constitute an Authority, or empower an existing Authority constituted under any law for the time being in force, to examine whether input tax

credits availed by any registered person or the reduction in the tax rate have actually resulted in a commensurate reduction in the price of the goods or services or both supplied by him.

(3) The Authority referred to in sub-section (2) shall exercise such powers and discharge such functions as may be prescribed.

[(3A) Where the Authority referred to in sub-section (2) after holding examination as required under the said sub-section comes to the conclusion that any registered person has profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent. of the amount so profiteered:

Provided that no penalty shall be leviable if the profiteered amount is deposited within thirty days of the date of passing of the order by the Authority.

Explanation.— For the purposes of this section, the expression “profiteered” shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.]<sup>[4]</sup>

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[1] Enforced with effect from 1.7.2017.

[2] Refer rule 122 to 137 of the CGST Rules, 2017.

[3] Refer rule 122, 123, 124 & 125 of the CGST Rules, 2017.

[4] Inserted vide The Finance (No.2) Bill, 2019

## Removal of difficulties

### 172<sup>[1]</sup> Removal of difficulties.

(1) If any difficulty arises in giving effect to any provisions of this Act, the Government may, on the recommendations of the Council, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty:

*Provided that* no such order shall be made after the expiry of a period of three years from the date of commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.

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[\[1\]](#)  
Enforced with effect from 1.7.2017.

## **Amendment of Act 32 of 1994**

173[\[1\]](#)  
**Amendment of Act 32 of 1994.**

Save as otherwise provided in this Act, Chapter V of the Finance Act, 1994 shall be omitted.

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[\[1\]](#)  
Enforced with effect from 1.7.2017.

## **Repeal and saving**

174[\[1\]](#)  
**Repeal and saving.**

(1) Save as otherwise provided in this Act, on and from the date of commencement of this Act, the Central Excise Act, 1944(1 of 1944) (except as respects goods included in entry 84 of the Union List of the Seventh Schedule to the

Constitution), the Medicinal and Toilet Preparations (Excise Duties) Act, 1955(16 of 1955), the Additional Duties of Excise (Goods of Special Importance) Act, 1957(58 of 1957), the Additional Duties of Excise (Textiles and Textile Articles) Act, 1978(40 of 1978), and the Central Excise Tariff Act, 1985(5 of 1986) (hereafter referred to as the repealed Acts) are hereby repealed.

(2) The repeal of the said Acts and the amendment of the Finance Act, 1994(32 of 1994) (hereafter referred to as “such amendment” or “amended Act”, as the case may be) to the extent mentioned in the sub-section (1) or section 173 shall not—

- a. revive anything not in force or existing at the time of such amendment or repeal; or
- b. affect the previous operation of the amended Act or repealed Acts and orders or anything duly done or suffered thereunder; or
- c. affect any right, privilege, obligation, or liability acquired, accrued or incurred under the amended Act or repealed Acts or orders under such repealed or amended Acts:

*Provided that* any tax exemption granted as an incentive against investment through a notification shall not continue as privilege if the said notification is rescinded on or after the appointed day; or

- d. affect any duty, tax, surcharge, fine, penalty, interest as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed against the provisions of the amended Act or repealed Acts; or

e. affect any investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears or remedy in respect of any such duty, tax, surcharge, penalty, fine, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, inquiry, verification (including scrutiny and audit), assessment proceedings, adjudication and other legal proceedings or recovery of arrears or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, fine, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been so amended or repealed;

f. affect any proceedings including that relating to an appeal, review or reference, instituted before on, or after the appointed day under the said amended Act or repealed Acts and such proceedings shall be continued under the said amended Act or repealed Acts as if this Act had not come into force and the said Acts had not been amended or repealed.

(3) The mention of the particular matters referred to in sub-sections (1) and (2) shall not be held to prejudice or affect the general application of section 6 of the General Clauses 10 of 1897. Act, 1897 with regard to the effect of repeal.

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[1] Enforced with effect from 1.7.2017.