

# DEPT. INTERACTIONS:

## LAW, PRACTICE & STRATEGY

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CA SUNIL GABHAWALLA



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# FOCUS AREAS FOR TODAY : PRE-ADJUDICATION PROCESSES

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- Scrutiny of Returns - ASMT 10 - Section 61
- Department Audit – ADT-01 - Section 65
- Inspection of Premises INS-01 – Section 67
- Search and Seizure INS-01 – Section 67
- Summons – Section 70

# SCRUTINY OF RETURNS - SECTION 61

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- (1) The proper officer may scrutinize **the return and related particulars furnished by the registered person** to verify the correctness of the return and inform him of the discrepancies noticed, if any, in such manner as may be prescribed and seek his explanation thereto.
- (2) In case the explanation is found acceptable, the registered person shall be informed accordingly and no further action shall be taken in this regard.
- (3) In case no satisfactory explanation is furnished within a period of thirty days of being informed by the proper officer or such further period as may be permitted by him or where the registered person, after accepting the discrepancies, fails to take the corrective measure in his return for the month in which the discrepancy is accepted, the proper officer may initiate appropriate action including those under section 65 or section 66 or section 67, or proceed to determine the tax and other dues under section 73 or section 74

# SCOPE OF SCRUTINY - ISSUES

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- GSTR I & GSTR3B
- GSTR3B & GSTR9
- GSTR2B & GSTR3B/9
- EWB/IRN & GSTR I
- EWB/IRN & ITC
- Rule 42 Reversals
- Interest

# DEPARTMENT AUDIT – SECTION 65(I)

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- The Commissioner or any officer authorised by him,
  - Notification 2/2017-CT dated 19.06.2017
- by way of a general or a specific order,
- may undertake audit of any registered person
- for such period,
- at such frequency and
- in such manner as may be prescribed

# DEPT.AUDIT – STAT PROVISIONS (CONTD.)

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2. The officers referred to in sub-section (1) may conduct audit at the place of business of the registered person or in their office.
3. The registered person shall be informed by way of a notice not less than fifteen working days prior to the conduct of audit in such manner as may be prescribed.
4. The audit under sub-section (1) shall be completed within a period of three months from the date of commencement of the audit
5. During the course of audit, the authorised officer may require the registered person, — (i) to afford him the necessary facility to verify the books of account or other documents as he may require; (ii) to furnish such information as he may require and render assistance for timely completion of the audit.
6. On conclusion of audit, the proper officer shall, within thirty days, inform the registered person, whose records are audited, about the findings, his rights and obligations and the reasons for such findings.
7. Where the audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 73 or section 74.

# DEPARTMENT AUDIT - ISSUES

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- Jurisdiction
- Physical vs. Virtual Interactions
- Physical vs. Electronic Records/Documents
- Extent of Submission of Documentation – GSTIN/Third Party/Taxpayer Centric
- Extent of Preparation of Records and Statements – Auditor or auditee?
- Timelines of Initiation and Completion of Audit
- Frequent Team Realignment & Duplication of Efforts
- Timelines
- Soft Skills



# INSPECTION OF PLACE OF BUSINESS – SECTION 67(I)

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Where **the proper officer, not below the rank of Joint Commissioner**, has **reasons to believe** that —

- (a) a taxable person has suppressed any transaction relating to supply of goods or services or both or the stock of goods in hand, or has claimed input tax credit in excess of his entitlement under this Act or has indulged in contravention of any of the provisions of this Act or the rules made thereunder to evade tax under this Act; or
- (b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act,

he **may authorise in writing** any other officer of central tax to inspect **any places of business** of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place

# PROPER OFFICER : SECTION 6(2)(B)

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where a proper officer under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter

*GST Council, in its meeting held during January, 2017, decided that both the Central and State tax administrations have the power to take intelligence-based enforcement action in respect of the entire value chain. Based on such decision of the GST Council, the C.B.E. & C. issued clarification dated 5-10-2018*

Whether parallel proceedings are valid?



# PARALLEL PROCEEDINGS – WHETHER VALID?

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- Yes, both the authorities can simultaneously investigate
  - Kuppan Gounder vs. DGGI 2022 (58) GSTL 292 (Mad HC)
  - Sanganeria Spinning Mills Ltd.Vs. UoI 28 GSTL 442 (Raj HC)
  - Dadichi Iron & Steel vs. Chattisgarh GST 35 GSTL 4 (Chattisgarh)
  - Yasho Industries vs. Union of India 2021 (54) GSTL 19 (Guj HC)
- No, only one of the authorities can investigate on the same subject matter
  - Raj Metal Industries vs. Union of India 5 GSTJ 171 (Cal HC)

# JURISDICTION - NOT BELOW THE RANK OF JOINT COMMISSIONER ..

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- Mahendra kumar Indermal vs. Asst. Commr. 2020 (37) GSTL 168 (AP)
- Prakashsinh Hathisinh Udavat vs. State of Gujarat 2019 (31) GSTL 583 (Guj)
- Golden Cotton Industries vs. Union of India 2019 (29) GSTL 587 (Guj)
- Pioneer Co-op Car Parking Society vs. State of WB 2019 (28) GSTL 193 (Cal)

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# REASONS TO BELIEVE

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- **Section 26 IPC**: A person is said to have “reason to believe” a thing, if he has sufficient cause to believe that thing but not otherwise.
- **Balwant Singh Vs R.D. Sharma [1969] 71 ITR 550 (Delhi)**
  - The existence of 'reason to believe' is subject only to a limited scrutiny and the Court cannot substitute its own opinion for that of the officer carrying out Inspection.
  - Inspection must not lightly or arbitrarily invade the privacy of a subject. Before he acts, he must be reasonably satisfied that it is necessary to do so but the decision must still remain his and not that of the Court.
  - If the grounds on which reason to believe is founded are non-existent or are irrelevant or are such on which no reasonable persons can come to that belief, the exercise of power would be bad and court can interfere.
  - It is also open to the Court to examine whether the reasons for the belief have a rational connection or a relevant bearing to the formation of the belief.
- **DDIT Vs Mahesh Kumar Agarwal [2003] 262 ITR 338 (Cal)** – Court cannot look into aptness or sufficiency of grounds upon which satisfaction is based. Satisfaction is subjective. If belief is bona fide and cogently supported, court will not interfere

# REASONS TO BELIEVE

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- Golden Cotton Industries Versus Union Of India 2019 (29) G.S.T.L. 587 (Guj.)
  - The statutory requirement of reasonable belief, rooted in the information in possession of Proper Officer under the Act, is to safeguard the citizen from vexatious proceedings. 'Belief' is a mental operation of accepting a fact as true, so, without any fact, no belief can be formed. It is true that it is not necessary for the Proper Officer under the Act to state reasons for his belief. But if it is challenged that he had no reasons to believe, in that case, he must disclose the materials upon which his belief was formed, as it has been held by the Supreme Court in Sheonath Singh's case (AIR 1971 SC 2451), that the Court can examine the materials to find out whether an honest and reasonable person can base his reasonable belief upon such materials although the sufficiency of the reasons for the belief cannot be investigated by the Court

# REASONS TO BELIEVE

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- RCI Industries and Technologies Ltd.V. Commissioner DGST Delhi 2021 (46) G.S.T.L. 123 (Del.)
  - Our scrutiny is limited because of the well settled principles of law relating to judicial review of search action. While exercising writ jurisdiction, we cannot adjudge or test the adequacy and sufficiency of the grounds. We can only go into the question and examine the formation of the belief to satisfy if the conditions specified under the statutory provision invoked are met. The Courts can interfere and hold the exercise of power to be bad in law only if the grounds on which reason to believe is founded have no rational connection between the information or material recorded; or are non-existent; or are such on which no reasonable person can come to that belief.



# COPY OF REASONS CAN BE DEMANDED?

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- **DGIT(I) Vs Spacewood Furnitures (P) Ltd [2015] 57 taxmann.com 292 (SC):**
  - Recording of reasons is necessary so as to ensure accountability and responsibility in the decision making process.
  - However, that by itself would not confer in the assessee a right to communication of the reasons for the belief at the stage of issuing of the authorization.
  - Any such view would be counter productive of the entire exercise contemplated in the search provisions.
  - It is only at the stage of commencement of the assessment proceedings after completion of the search and seizure, if any, that the requisite material may have to be disclosed to the assessee.

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- (b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act,

he **may authorise in writing** any other officer of central tax to inspect **any places of business** of the taxable person or the persons engaged in the business of transporting goods or the owner or the operator of warehouse or godown or any other place

# AUTHORISE IN WRITING

- Authorisation issued to company.  
Attachment of director's bank a/c invalid  
– Praful Nanji Satra vs. State of Maharashtra 2021 50 GSTL 133 (Bom)
- Does not require DIN – Suresh Kumar PP vs. DGGI 2021 50 GSTL J73 (SC)

**FORM GST INS-1**  
**AUTHORISATION FOR INSPECTION OR SEARCH**  
[See rule 139(1)]

To

.....

(Name and Designation of officer)

Whereas information has been presented before me and I have reasons to believe that —

- A.** M/s. \_\_\_\_\_
- has suppressed transactions relating to supply of goods and/or services
  - has suppressed transactions relating to the stock of goods in hand,
  - has claimed input tax credit in excess of his entitlement under the Act
  - has claimed refund in excess of his entitlement under the Act
  - has indulged in contravention of the provisions of this Act or rules made thereunder to evade tax under this Act;
- OR
- B.** M/s. \_\_\_\_\_
- is engaged in the business of transporting goods that have escaped payment of tax
  - is an owner or operator of a warehouse or a godown or a place where goods that have escaped payment of tax have been stored
  - has kept accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act.
- OR
- C.**
- goods liable to confiscation/documents relevant to the proceedings under the Act are secreted in the business/residential premises detailed herein below

<<Details of the Premises>

Therefore, —

- in exercise of the powers conferred upon me under sub-section (1) of section 67 of the Act, I authorize and require you to inspect the premises belonging to the above mentioned person with such assistance as may be necessary for inspection of goods or documents and/or any other things relevant to the proceedings under the said Act and rules made thereunder.
- OR
- in exercise of the powers conferred upon me under sub-section (2) of section 67 of the Act, I authorize and require you to search the above premises with such assistance as may be necessary, and if any goods or documents and/or other things relevant to the proceedings under the Act are found, to seize and produce the same forthwith before me for further action under the Act and rules made thereunder.

Any attempt on the part of the person to mislead, tamper with the evidence, refusal to answer the questions relevant to inspection/search operations, making of false statement or providing false evidence is punishable with imprisonment and/or fine under the Act read with section 179, 181, 191 and 418 of the Indian Penal Code.

Given under my hand & seal this ..... day of ..... (month) 20..... (year). Valid for ..... day(s).

Seal  
Place

Name, Designation & Signature of the Inspection Officer/s

(i)

(ii)

Signature, Name and designation of the issuing authority

\_\_\_\_\_

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- (b) any person engaged in the business of transporting goods or an owner or operator of a warehouse or a godown or any other place is keeping goods which have escaped payment of tax or has kept his accounts or goods in such a manner as is likely to cause evasion of tax payable under this Act,

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# PLACE OF BUSINESS– MEANING OF

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- **Section 2(85) CGST Act**: “Place of business” includes:
  - A place from where the business is ordinarily carried on, and includes a warehouse, a godown or **any other place** where a taxable person stores his goods, supplies or receives goods or services or both; or
  - A place where a taxable person maintains his books of account; or
  - A place where a taxable person is engaged in business through an agent, by whatever name called.

# WHETHER ILLEGAL SEARCH VITIATES SEIZURE AND SUBSEQUENT PROCEEDINGS?

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- **Radhakrishnan Vs State of UP AIR 1963 SC 122**: Even if search is illegal, the seizure of articles and further trial is not vitiated. If search provisions are violated, only the following two consequences could ensue:
  - The person whose premises is sought to be searched can, at best, **resist search**.
  - Because of the illegality of the search the Court may be **inclined to examine carefully the evidence** regarding the seizure.
- **State of MP Vs Patlan Mallah 2005 CrLJ 918 SC**: Illegality in search does not vitiate search unless it had caused prejudice to the accused. Merely because the accompanying witness is not from the same locality, search evidence cannot be disregarded.
- **ACCE Vs Wilfred Sebastian 1983 (12) ELT 122 (Ker)**: On examination, if the evidence regarding the seizure of the articles is found to be satisfactory and acceptable, it will not be in the interests of justice to ignore altogether that evidence.

# SECTION 67(2) – SEARCH AND SEIZURE

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Where **the proper officer**, not below the rank of Joint Commissioner, either pursuant to an inspection carried out under sub-section (1) or otherwise, has **reasons to believe** that any **goods liable to confiscation or any documents or books or things**, which in his opinion shall be useful for or relevant to any proceedings under this Act, **are secreted** in any place, he may authorise in writing any other officer of central tax to **search and seize** or may himself search and seize such goods, documents or books or things

# GOODS LIABLE TO CONFISCATION OR ANY DOCUMENTS OR BOOKS OR THINGS

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- Kanishka Matta v. Union of India 2020 (42) G.S.T.L. 52 (M.P.)
  - “The word “things” appears in Section 67(2) of the CGST Act, 2017 is to be given wide meaning and as per Black’s Law Dictionary, 10th Edition, any subject matter of ownership within the spear of proprietary or valuable right, would come under the definition of “things” (page No. 1707). Similarly, Wharton’s Law Lexicon at page No. 1869 and 1870, the word “things” has been defined and it includes “money”. It is a cardinal principle of interpretation of statute that unreasonable and inconvenient results are to be avoided, artificially and anomaly to be avoided and most importantly a statute is to be given interpretation which suppresses the mischief and advances the remedy (Interpretation of statute by Maxwel, 12th Edition, page No. 199 to 205). The same preposition of law is propounded in Craies on Statute Law, 7th Edition, (page No. 94)



# SECRETED...

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- Gian Chand v. State of Punjab [1962] Supp. I S.C.R. 364
  - “...It cannot be said that the documents have not been ‘secreted’ within the meaning of Section 105 of the Customs Act unless they are hidden or concealed. In the context of the section the word means ‘documents which are not kept in the normal or usual place’ or it may even mean ‘documents or things which are likely to be secreted’; in other words documents or things which a person is likely to keep out of the way or to put in a place where the officer of the law cannot find it.”
- Rajeev Traders v. State of U.P. 2019 (29) G.S.T.L. 9 (All.)
  - In the context of the Act based on a scheme for self-assessment, the word ‘secreted’ plainly implies to be hidden or not disclosed to the Revenue authorities for the purposes of making a fair self-assessment. Once the dealer does not record the goods in his regular books of account, a presumption arises that he does not intend to disclose the same to the Assessing Authority or the Revenue for the purpose of making a fair selfassessment of his turnover

# ‘SECRETED’

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- **Durga Prasad Vs H.R. Gomes AIR 1966 SC 1209 (1216)** – In the context of Section 105(I) Customs Act:
    - ‘Secreted’ means documents which are kept not in the normal or usual place, with a view to conceal them.
    - It may even mean documents or things which are likely to be secreted.
    - It includes, documents or things which a person is likely to keep out of the way or to put in a place where the officer of law cannot find it.
    - What can be called from an assessee in the normal course should not be recovered from him under search proceedings.

# SEIZURE

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- Seizure can happen only if search is conducted u/s 67(2). Seizure cannot happen merely on inspection u/s 67(1)
  - Rajeev Traders v. State of U.P. 2019 (29) G.S.T.L. 9 (All.)
- Search u/s 67(2) may follow inspection u/s 67(1) or it may be an independent proceeding directly initiated
- Considering the provisions referred to hereinabove, it is apparent that the officer who is armed with a search warrant is authorised to search the premises referred to in the warrant of authorisation and to seize goods, documents, articles or things, which are useful for or relevant to any proceedings under the GST Acts. The provisions nowhere arm the officer, in whose favour the authorisation is issued, to search for any person or to remain in the premises after the search is over, or to monitor what the persons residing in the premises are doing and to reside in the premises
  - Paresh Nathalal Chauhan V. State Of Gujarat 2020 (36) G.S.T.L. 498 (Guj.)
- As rightly pointed out by the Learned Amicus Curiae, the only power to record statements is traceable to Section 70 of the GST Acts which requires the concerned officer to issue summons to the person whose statement is sought to be recorded by following due procedure in accordance with law, and thereafter record his statement
  - Paresh Nathalal Chauhan V. State Of Gujarat 2020 (36) G.S.T.L. 498 (Guj.)

# SEIZURE – WHAT NEXT?

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- Goods to be released on Bond/Security – Section 67(6)
- Goods to be returned within six months if no notice issued – Section 67(7)
- Hazardous Goods may be disposed off by the Government – Section 67(8)
- Seizure is different from confiscation – title vests with Government
  - Confiscated goods can be released on payment of redemption fine

# BOARD INSTRUCTIONS

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- Instruction No. 01/2020-21 dt. 02.02.2021
  - The premises of a person cannot be searched on the authority of a search warrant issued for the premises of some other person. Where a search warrant, through oversight, has been issued in the name of a person who is already dead, the authorised officer should report to the Competent Authority and get a fresh warrant issued in the names of the legal heirs
  - In case of search of a residence, a lady officer shall necessarily be part of the search team
  - The search authorization shall be executed before the start of the search and the same shall be shown to the person in charge of the premises to be searched and his/her signature with date and time shall be obtained on the body of the search. The signatures of the witnesses with date and time should also be obtained on the body of the search authorization
  - A Panchnama containing truthful account of the proceedings of the search shall necessarily be made and a list of documents/goods/ things recovered should be prepared. It should be ensured that time and date of start of search and conclusion of search must be mentioned in the Panchnama. The fact of offering personal search of the officers and witnesses before initiation and after conclusion of search must be recorded in the Panchama
  - The officer authorized to search the premises must sign each page of the Panchnama and annexures. A copy of the Panchnama along with all its annexures should be given to the person incharge of the premises being searched and acknowledgement in this regard may be taken. If the person in-charge refuses to sign the Panchnama the same may be pasted in a conspicuous place of the premises, in presence of the witnesses. Photograph of the Panchnama pasted on the premises may be kept on record.

# BOARD INSTRUCTIONS (CONTD.)

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- Circular No. 128/47/2019-GST dt. 23.12.2019
  - Accordingly, the Board directs that all field formations shall use the standardized authorisation for search, summons, inspection notice, arrest memo and provisional release order
  - The Board once again directs that any specified communication which does not bear the electronically generated DIN and is not covered by the exceptions mentioned in paragraph 3 of Circular 122/41/2019-GST dated 05.11.2019, shall be treated as invalid and shall be deemed to have never been issued
- Instruction No. 01/2022-23 dt. 25.05.2022
  - Therefore, it is clarified that there may not be any circumstance necessitating 'recovery' of tax dues during the course of search or inspection or investigation proceedings
  - However, there is also no bar on the taxpayers for voluntarily making the payments on the basis of ascertainment of their liability on non-payment/ short payment of taxes before or at any stage of such proceedings

# SUMMONS AND EVIDENCE [SECTION 70]

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- **For what summons can be issued:** For any inquiry. Such inquiry is a “judicial proceeding” within the meaning of Section 193 & 228 IPC.
  - **Section 193 IPC:**Whoever intentionally gives false evidence in judicial proceeding shall be punished with imprisonment of term which may extend to 7 years + fine.
  - **Section 228 IPC:** Insult or interruption of public servant in a judicial proceeding punishable for upto 6 months imprisonment or fine upto Rs. 1000 or both.
- **To whom summons can be issued:** Any person whose attendance he considers necessary:
  - To give evidence
  - To produce any document or any other thing.
- **P. Rustamji v. State of Maharashtra - AIR 1971 S.C. 1087**
  - Officer making an enquiry not a police officer and the person against whom enquiry is made is not an accused person
  - The object of such an enquiry is to ascertain facts
  - That is why even a person who has nothing to do with the actual transaction can also be summoned in an enquiry to ascertain facts

# SUMMONS : BOARD INSTRUCTION - 3/2022

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- Summons issued by Superintendents – prior approval of Deputy/Assistant Commissioner is necessary
- Record Appearance / Non Appearance in the file along with copy of statement recorded
- Preferably indicate the name of the offender
- Avoid Summons for information available on the portal
- senior management officials such as CEO, CFO, General Managers of a large company or a Public Sector Undertaking should not generally be issued summons at the first instance. They should be summoned only when there are indications in the investigation of their involvement in the decision making process which led to loss of revenue
- Quoting of DIN is mandatory
- Respect the time of appearance given in the summons. No person should be made to wait for long hours before his statement is recorded
- Normally, summons should not be issued repeatedly. As far as practicable, the statement of the accused or witness should be recorded in minimum number of appearances.



# INTERIM PAYMENTS UNDER DURESS

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- Whether payments can be forced during search?
  - No recovery during the search process. If the assessee wants to make voluntary payments, he can do through DRC-03 on the next day – Bhoomi Associates vs. UoI 2021-TIOL-HC-AHM
  - Admitted Tax Statement under duress cannot mean self assessment – Shri Nandhi Dhal Mills India vs. SIO 2021-TIOL-828-HC-MAD
- Whether voluntary payments can be made by registering protest?
- How to make the payment?
  - DRC-03 or GSTR 3B?
  - Mentioning Section 73 or Section 74?
  - Through Electronic Cash Ledger or Electronic Credit Ledger?
- Whether subsequent refund can be claimed?

# FAKE INVOICING - CLARIFICATIONS

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- Supplier issues fake invoice without underlying supply of goods/services
  - No SCN u/s 73 or 74 since no tax is payable
  - Penalty u/s 122(1)(ii) can be imposed
- Recipient accounts for fake invoice, but corresponding outward supply is genuine
  - Liable for reversal of input tax credit and SCN u/s 74
  - No Action u/s 122
- Recipient accounts for fake invoice, with further outward fake invoice
  - No SCN u/s 73 or 74 since no tax is payable – both legs are fake
  - Penalty u/s 122(1)(ii) & 122(1)(vii)
- In specific cases, prosecution u/s 132 can be initiated

# ARREST – S. 69

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- Where the **Commissioner** has **reasons to believe** that **a person** has **committed any offence** specified in clause (a) or clause (b) or clause (c) or clause (d) of sub-section (1) of section 132 which is punishable under clause (i) or (ii) of sub-section (1), or sub-section (2) of the said section, he may, by order, authorise any officer of central tax to arrest such person

# OFFENCES

Nature of Offence	> 5 Crores	2.5-5 Crores	1-2.5 crores	Other Cases
Punishment	5 years	3 years	1 year	6 mths
(a) Supplies Goods or Services without Invoice	C & NB	NC & B	NC & B	
(b) Issues Invoice without Supply	C & NB	NC & B	NC & B	
(c) Avails Input Tax Credit relating to a/b	C & NB	NC & B	NC & B	
(d) Collects but does not pay tax for 3 months	C & NB	NC & B	NC & B	
(e) Evades tax or fraudulently obtains refund	NC & B	NC & B	NC & B	
(f) Falsifies Documents	NC & B	NC & B	NC & B	NC & B
(g) Obstructs Officers from discharging duty	NC & B	NC & B	NC & B	NC & B
(h) Connected with goods liable for confiscation	NC & B	NC & B	NC & B	
(i) Connected with Supply which is contravention of law	NC & B	NC & B	NC & B	
(j)Tampers documents	NC & B	NC & B	NC & B	NC & B
(k) Fails to Supply /Falsifies Information	NC & B	NC & B	NC & B	
(l) Attempts or Abets any of the above	NC & B	NC & B	NC & B	

# ARREST : CBIC INSTRUCTIONS : PRECONDITIONS

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- Any of the specified Offences has been committed
- Reasons to believe should be unambiguous and based on credible material
- Arrest should be necessary
  - For investigation
  - For Appearance
  - As the person can tamper the records
  - Mastermind of a larger racket
- Not in case of technical matters like interpretation of law

# OTHER ASPECTS

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- Interim Threats to be cautious about
  - Provisional Attachments
  - Extension of Investigation to third parties
  - Cancellation of Registration
  - Blocking of Input Credit
- Relied Upon Documents, Cross – Examinations, Retractions
- Issuance of Show Cause Notice & **Start of Legal Battle**
- **When to approach the High Court?**

**THANK YOU**

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