

The UTTARAKHAND GST ACT

Section 73 - (1) Where it appears to the proper officer that any tax has not

Determination been paid or short paid or erroneously refunded, or where input tax of tax not paid credit has been wrongly availed or utilised for any reason, other than or short paid or the reason of fraud or any wilful misstatement or suppression of erroneously facts to evade tax, he shall serve notice on the person chargeable refunded or with tax which has not been so paid or which has been so short paid input tax credit or to whom the refund has erroneously been made, or who has wrongly wrongly availed or utilised input tax credit, requiring him to show availed or cause as to why he should not pay the amount specified in the notice utilised for any along with interest payable thereon under section 50 and a penalty reason other leviable under the provisions of this Act or the rules made than fraud or thereunder. any wilful misstatement or suppression of facts. 92The Uttarakhand Goods And Services Tax Act, 2017 (2) The proper officer shall issue the notice under sub- section (1) at least three months prior to the time limit specified in sub-section (10) for issuance of order. (3) Where a notice has been issued for any period under sub- section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for such periods other than those covered under sub- section (1), on the person chargeable with tax. (4) The service of such statement shall be deemed to be service of notice on such person under sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub-section (1) are the same as are mentioned in the earlier notice. (5) The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under section 50 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment. (6) The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3), in respect of the tax so paid or any penalty payable under the provisions of this Act or the rules made thereunder. (7) Where the proper officer is of the opinion that the amount paid under sub-section (5) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable. (8) Where any person chargeable with tax under sub-section (1) or sub-section (3) pays the said tax along with interest payable under section 50 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded. 93The Uttarakhand Goods And Services Tax Act, 2017 (9) The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten per cent. of tax or ten thousand rupees, whichever is higher, due from such person and issue an order. (10) The proper officer shall issue the order under sub- section (9) within three years from the due date for furnishing of annual return for the financial year to which the tax not paid or short paid or input tax credit wrongly availed or utilised relates to or within three years from the date of erroneous refund. (11) Notwithstanding anything contained in sub-section (6) or sub-section (8), penalty under sub-section (9) shall be payable where any amount of self-assessed tax or any amount collected as tax has not been paid within a period of thirty daysSection 74 - from the due date of payment of such tax