The UTTARAKHAND GST ACT

Section 75 - (1) Where the service of notice or issuance of order is stayed by an

General order of a court or Appellate Tribunal, the period of such stay shall provisions be excluded in computing the period specified in sub-sections (2) relating to and (10) of section 73 or sub-sections (2) and (10) of section 74, as determination the case may be. of tax. (2) Where any Appellate Authority or Appellate Tribunal or court concludes that the notice issued under sub-section (1) of section 74 is not sustainable for the reason that the charges of fraud or any wilful misstatement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person, deeming as if the notice were issued under sub-section (1) of section