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The UTTARAKHAND GST ACT

Section 76 - (1) Notwithstanding anything to the contrary contained in any order Tax collected

or direction of any Appellate Authority or Appellate Tribunal or but not paid to court or in any other provisions of this Act or the rules made Government. thereunder or any other law for the time being in force, every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Government, shall forthwith pay the said amount to the Government, irrespective of whether the supplies in respect of which such amount was collected are taxable or not. (2) Where any amount is required to be paid to the Government under sub-section (1), and which has not been so paid, the proper officer may serve on the person liable to pay such amount a notice requiring him to show cause as to why the said amount as specified in the notice, should not be paid by him to the Government and why a penalty equivalent to the amount specified in the notice should not be imposed on him under the provisions of this Act. (3) The proper officer shall, after considering the representation, if any, made by the person on whom the notice is served under sub-section (2), determine the amount due from such person and thereupon such person shall pay the amount so determined.----------1- Ins. by section 8 of UK Act no 22 of 2021. 98The Uttarakhand Goods And Services Tax Act, 2017 (4) The person referred to in sub-section (1) shall in addition to paying the amount referred to in sub-section (1) or sub- section (3) also be liable to pay interest thereon at the rate specified under section 50 from the date such amount was collected by him to the date such amount is paid by him to the Government. (5) An opportunity of hearing shall be granted where a request is received in writing from the person to whom the notice was issued to show cause. (6) The proper officer shall issue an order within one year from the date of issue of the notice. (7) Where the issuance of order is stayed by an order of the court or Appellate Tribunal, the period of such stay shall be excluded in computing the period of one year. (8) The proper officer, in his order, shall set out the relevant facts and the basis of his decision. (9) The amount paid to the Government under sub-section (1) or sub-section (3) shall be adjusted against the tax payable, if any, by the person in relation to the supplies referred to in sub-section (1). (10) Where any surplus is left after the adjustment under sub-section (9), the amount of such surplus shall either be credited to the Fund or refunded to the person who has borne the incidence of such amount. (11) The person who has borne the incidence of the amount, may apply for the refund of the same in accordance with the provisions of section 54. 99The Uttarakhand Goods And Services Tax Act, 2017

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