The UTTARAKHAND GST ACT

Section 82 - Notwithstanding anything to the contrary contained in

Tax to be first any law for the time being in force, save as otherwise provided charge on in the Insolvency and Bankruptcy Code, 2016, any amount property. payable by a taxable person or any other person on account of tax, interest or penalty which he is liable to pay to the Government shall be a first charge on the property of such taxable person or such person. 1 83. [(1) Where, after the initiation of any proceeding under Provisional Chapter XII, Chapter XIV or Chapter XV, the Commissioner is attachment to of the opinion that for the purpose of protecting the interest of protect revenue the Government revenue it is necessary so to do, he may, by in certain cases. order in writing, attach provisionally, any property, including bank account, belonging to the taxable person or any person specified in sub-section (1A) of section 122, in such manner as ay be prescribed.] (2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub-section (1).