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The UTTARAKHAND GST ACT

Section 84 - Where any notice of demand in respect of any tax, penalty,

Continuation interest or any other amount payable under this Act, (hereafter in and validation of this section referred to as Government dues), is served upon certain recovery any taxable person or any other person and any appeal or proceedings. revision application is filed or any other proceedings is initiated in respect of such Government dues, then (a) where such Government dues are enhanced in such appeal, revision or other proceedings, the Commissioner shall serve upon the taxable person or any other person another notice of demand in respect of the amount by which such Government dues are enhanced and any recovery proceedings in relation to such Government dues as are covered by the notice of demand served upon him before the disposal of such appeal, revision or other proceedings may, without the service of any fresh notice of demand, be continued from the stage at which such proceedings stood immediately before such disposal; (b) where such Government dues are reduced in such appeal, revision or in other proceedings (i) it shall not be necessary for the Commissioner to serve upon the taxable person a fresh notice of demand; (ii) the Commissioner shall give intimation of such reduction to him and to the appropriate authority with whom recovery proceedings is pending;-----