

Dinesh Tambde

1 Recovery : Recovery cannot be initiated within three months of the order. The petitioner was a company and the assessment orders were passed against it. It filed writ petition against the demand and submitted that as per Section 78, no recovery measures shall be undertaken by the GST authorities for a period of three months from the date of such order. However, the recovery proceedings were initiated even prior to the expiry of the three month period and the amounts were debited from the petitioner's Electronic Cash and Credit Ledgers. The Honorable High Court noted that proviso to Section 78 could be invoked only if proper officer recorded in writing reason as to why he considers it expedient in interest of revenue to require taxable person to make payment even before expiry of prescribed three month period. In the instant case, no material was placed on record to justify invoking proviso to Section 78 and the department had failed to satisfactorily ex.....