

Dnyanesh Retharekar

The new section 11A is inserted in the CGST Act vide THE FINANCE (No. 2) ACT, 2024 No. 15 of 2024 after section 11 of the CGST Act It is an attempt to explore the possible meaning of newly inserted section ; “Power not to recover Goods & Services Tax not levied or short levied as a result of general practice.” CGST Act new section inserted 11A is reproduced below ; “11A. Notwithstanding anything contained in this Act, if the Government is satisfied that— a practice was, or is, generally prevalent regarding levy of central tax (including non-levy thereof) on any supply of goods or services or both; and such supplies were, or are, liable to,—&mdas;.....