Vinayak Agashe

??.??. ??. ??????? ???? ?? ???? ?????? ????????????? ??? ???????????? ??????? ????? ???? . ??? ?? ????? ????? ? ?? ?????? ??????? ??? ???. ?? ??? ???????????? ????? ???? ????. ??? ??.??.??. ??????? ???? ?? ???? ?????? ????? ?? ???? ???? ???? ???.?? ?????? ??? ?? (?) ???? ????????? ???? ??????? ??????? ????? ????. ?? ??.??.??. ??????????? ??????? ??????? ? ????????????? ???????? ????? ??????? ??? ??? ?? ?? ??????? - The Council also recommended that a special procedure for rectification of orders may be notified under section 148 of the CGST Act, to be followed by the class of taxable persons, against whom any order under section 73 or section 74 or section 107 or section 108 or the CGST Act has been issued confirming demand for wrong availment of input tax credit on account of contravention of provisions of sub-section(4) of section 16 of the CGST Act, but where such input tax credit is now available as per the provisions of sub-section (5) or sub-section (6) of secdtion16 .....