

Vinayak Agashe

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 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 section 16 .....